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CITY COURT OF NEW IBERIA, LOUISIANA

FINANCIAL STATEMENTS
(Audited)

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 1-19-00 .

R. PERRY TEMPLETON, CERTIFIED PUBLIC ACCOUNTANT

CITY COURT OF NEW IBERIA, LOUISIANA
FINANCIAL STATEMENTS
(AUDITED)
June 30, 1999

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INDEPENDENT AUDITOR'S REPORT

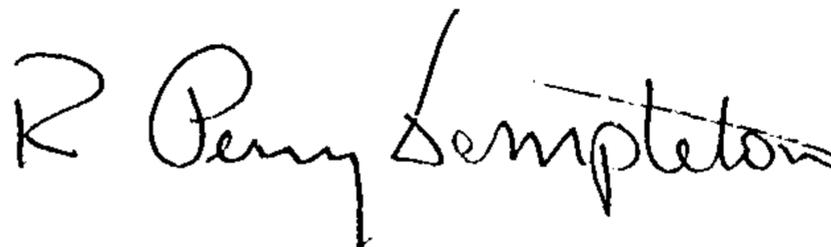
The Honorable Robert L. Segura, Judge
CITY COURT OF NEW IBERIA, LOUISIANA

I have audited the accompanying general purpose financial statements of the CITY COURT OF NEW IBERIA, LOUISIANA and the combining financial statements of the CITY COURT OF NEW IBERIA, LOUISIANA as of June 30, 1999 and for the year then ended as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the elected official of the CITY COURT OF NEW IBERIA, LOUISIANA. 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. Those standards 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 management, as well as evaluating the overall general purpose 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 above present fairly, in all material respects, the financial position of the CITY COURT OF NEW IBERIA, LOUISIANA as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the combining financial statement referred to above presents fairly, in all material respects, the financial position of each of the individual funds of the CITY COURT OF NEW IBERIA, LOUISIANA as of June 30, 1999 in conformity with generally accepted accounting principles.

New Iberia, LA
December 27, 1999



**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF NEW IBERIA, LOUISIANA
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 1999

	<u>Governmental Fund Type General</u>	<u>Fiduciary Fund Type Agency</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memo Only)</u>
ASSETS AND OTHER DEBITS				
Cash & Cash Equivalents (Note 5)	\$176,843	\$36,172	\$ -	\$213,015
Furniture & Equipment (Note 2)	<u>-</u>	<u>-</u>	<u>110,239</u>	<u>110,239</u>
Total Assets	<u>\$176,843</u>	<u>\$36,172</u>	<u>\$110,239</u>	<u>\$323,254</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities				
Payroll Taxes Payable	\$ 743	\$ -	\$ -	\$ 743
Amounts Due Others	<u>32,232</u>	<u>36,172</u>	<u>-</u>	<u>68,404</u>
Total Liabilities	<u>32,975</u>	<u>36,172</u>	<u>-</u>	<u>69,147</u>
Equity and Other Credits				
Investment in General Fixed Assets	-	-	110,239	110,239
Fund Balances-Unreserved, Undesignated	<u>143,868</u>	<u>-</u>	<u>-</u>	<u>143,868</u>
Total Equity and Other Credits	<u>143,868</u>	<u>-</u>	<u>110,239</u>	<u>254,107</u>
Total Liabilities, Equity, and Other Credits	<u>\$143,868</u>	<u>\$36,172</u>	<u>\$110,239</u>	<u>\$323,254</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF NEW IBERIA, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
 For the Year Ended June 30, 1999

REVENUES	
Fines and Forfeitures	\$636,196
Interest and Other Miscellaneous Income	<u>4,888</u>
 Total Revenues	 <u>641,084</u>
EXPENDITURES	
Current	
Publications	\$ 5,646
Court Costs (Note 6)	275,516
Payments to City of New Iberia	163,670
Salaries	95,528
Office Supplies & Printing	15,070
Legal & Accounting Costs	2,400
Judge & Employees Retirement	10,157
Dues, Meetings, & Insurance	16,603
Other Miscellaneous Costs	7,211
Repairs & Maintenance	2,501
Capital Outlay	25,318
Purchase Employees retirement (Prior Service)	<u>83,595</u>
 Total Expenditures	 <u>703,215</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 (62,131)
FUND BALANCE, BEGINNING OF YEAR	<u>205,999</u>
FUND BALANCE, END OF YEAR	<u>\$143,868</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The City Court was created by Legislative Act (Louisiana revised Statutes 13:1952 (18)) and consists of one judge who is elected by the voters of the City of New Iberia, a six year term. The population of the City of New Iberia is approximately 35,000. The court and its staff of six employees handle approximately 900 civil cases a year plus misdemeanor, criminal offenses, and traffic violations within the City of New Iberia.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION - The accounting and reporting practices of the City Court of New Iberia, Louisiana conform to generally accepted accounting principles as applicable to governmental units on a consistent basis between periods. Such accounting and reporting procedures also follow the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

B. FINANCIAL REPORTING ENTITY - For financial reporting purposes, in conformance with Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the City Court includes all funds, account groups, activities, et cetera, that are controlled by the Judge as an independently elected official. As an independently elected official, the Judge is solely responsible for the operations of his office, which include the hiring or retention of employees, responsibility for deficits, and the receipt and disbursement of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other governments.

Because certain operating expenditures of the City Court are paid or provided by the City of New Iberia, the City Court of New Iberia, Louisiana is considered a component unit of the City of New Iberia in accordance with the provisions of GASB Statement No. 14.

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

C. FUND ACCOUNTING - The accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity, whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. These include general, agency and general fixed assets groups of accounts. The accounts of the City Court of New Iberia, Louisiana are 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 generic fund types and broad fund categories as follows:

GOVERNMENTAL FUND:

GENERAL FUND - The General Fund is the general operating fund of the City Court of New Iberia, Louisiana. It is used to account for all financial resources except those required to be accounted for in another fund.

FIDUCIARY FUNDS:

TRUST AND AGENCY FUNDS - Trust and agency funds are used to account for assets held by the City Court of New Iberia, Louisiana in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses 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. Taxpayer-assessed income (in the form of court costs on criminal and traffic violation fines) is considered "measurable" when in the hands of collecting government and is recognized as revenue at that time. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

E. GENERAL FIXED ASSETS - The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. As of June 30, 1999, the City Court of New Iberia, Louisiana has not recorded any donated fixed assets on its books since there have been no donations made to it.

F. ENCUMBRANCES - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Court of New Iberia, Louisiana.

G. SUPPLIES - Purchases of supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

H. VACATION AND SICK LEAVE - Vacation is recorded as an expenditure of the period in which paid. It must be taken in the year accrued and cannot be carried over. There is no provision for sick leave at this time. Any liability the City Court of New Iberia, Louisiana might have in this regard is considered immaterial; therefore, no liability has been recorded in the accounts.

I. BUDGET - City Courts are included among the few state and local governments not required to adopt a budget. Accordingly, no budget has been adopted and no budgetary information is included in these financial statements.

J. CASH AND CASH EQUIVALENTS - Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the New Iberia City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW - Total columns on the Combined Statements - Overview 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.

NOTE 2: CHANGES IN FIXED ASSETS

	<u>Furniture & Equipment</u>
General Fixed Assets 07/01/98	\$ 84,921
Additions	25,318
Dispositions	-
General Fixed Assets 06/30/99	<u>\$110,239</u>

NOTE 3: PENSION PLAN

Plan Description

Louisiana State Employees' Retirement System. The New Iberia City Court Judge is a member of the Louisiana State Employees' Retirement System, a cost-sharing, single-employer defined benefit pension plan administered by a separate board of trustees.

Eligibility Requirements

All state employees except certain classes of employees specifically excluded by Statute become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Certain elected officials and officials appointed by the governor may, at their option, become members of LASERS.

Retirement Benefits

The age and years of creditable service required in order for a member to retire with full benefits are established by 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. Members may choose to retire with 20 years of service at any age, with an actuarial reduced benefit.

The basic annual retirement benefit for substantially all members is equal to 2-1/2% of average compensation multiplied by the number of years of creditable service plus \$300. Participants who became members of LASERS on or after July 1, 1986, are not eligible for the \$300 addition to the annual retirement benefit formula. Average compensation is

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

defined as the member's average annual earned compensation for the highest thirty-six consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or certain specified dollar amounts of actuarially determined monetary limits which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefits under any one of four different options providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

A member leaving employment before attaining minimum retirement age but after completing certain minimum service requirements becomes eligible for a benefit provided the member lives to the minimum service retirement age and does not withdraw his accumulated contributions. The minimum service requirements for benefits vary depending upon the member's employer and service classification.

Member Contributions

Member contribution rates for the System are established by Louisiana Revised Statute 11:62. Employee member contributions are deducted from their salary and remitted to the System by participating employers. For the year ended June 30, 1999 the Judge's contribution rate was 11.5%.

Employer Contributions

Each employer is required to contribute a percentage of each employee's earned compensation to finance participation of its employees in LASERS. The employer's contribution rate is established under Louisiana Revised Statutes 11:101-11:104 and annually by the Actuarial Forecasting Committee. For the year ending June 30, 1999 the City Court's contribution rate was 12.4%.

All other City Court employees are members of the Municipal Employees Retirement System.

Municipal Employees' Retirement System. All permanent City employees who work at least 35 hours a week, not participating in another public funded retirement system and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by the State statute.

State statute requires covered employees to contribute 9.25% of their earnings to the plan. The New Iberia City Court contributes a percentage to the plan as employer only of the portion of compensation the employees receive from the New Iberia City Court. For the year ending June 30, 1999 the City Court's portion was 5.75%.

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the New Iberia City Court.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate 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 credited projected benefits is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1999 comprehensive annual financial report. The New Iberia City Court does not guarantee the benefits granted by the System.

During the year, the Court purchased credit for prior service from the Municipal Employee's Retirement System for the three employees who qualified for \$83,595. The employees' cost amounted to \$64,349. Prior service credit ranged from 3 ½ to 11 years.

The City Court's contributions to the systems for the years ended June 30, 1999, 1998, and 1997 were \$10,157, \$9,810, and \$9,354 respectively.

NOTE 4: PENDING LITIGATION

At June 30, 1999 the Court was not involved in any litigation.

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

NOTE 5: CASH AND CASH EQUIVALENTS

At June 30, 1999, the New Iberia City Court has cash and cash equivalents (book balances) totaling \$213,015 as follows:

Demand deposits	\$176,843
Interest-bearing demand deposit	29,912
Other	<u>6,260</u>
Total	<u><u>\$213,015</u></u>

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 June 30, 1999, the New Iberia City Court has \$219,821 in deposits (collected bank balances). These deposits are secured from risk by \$140,533 of federal deposit insurance and \$79,288 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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 city court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 6: COURT COSTS

Court Costs for the fiscal year ended June 30, 1999 are as follows:

Payments to City Marshall	\$ 68,190
Payments to Indigent Defender Fund	79,075
Payments to Crime Lab	52,120
Payments to District Attorney	45,460
Payments to Victims Restitution Fund	6,307
Payments to Louisiana Commission on Law Enforcement	10,512
Payments Other	<u>13,852</u>
Total Court Costs	<u><u>\$275,516</u></u>

CITY COURT OF NEW IBERIA, LOUISIANA
NOTES TO FINANCIAL STATEMENT, CONTINUED

NOTE 7: The City of New Iberia, Louisiana provides the following for the City Court:

1. Judge's salary in part
2. Clerk of Court's salary in part
3. Telephone
4. Premises and utilities

These amounts have not been included in these financial statements.

NOTE 8: OTHER POSTRETIREMENT BENEFITS

The New Iberia City Court provides no postretirement benefits.

NOTE 9: LEASE OBLIGATIONS

The Court has an equipment lease which has been accounted for as an operating lease. Payments during the current year amounted to \$300. Future lease obligations are as follows:

1999 - \$300
2000 - 300

NOTE 10: CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning Of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits At End Of Year</u>
Agency Funds				
Cash Bond Fund	\$ 3,250	\$ 7,790	\$ 4,780	\$ 6,260
Civil Collection Fund	<u>28,994</u>	<u>101,325</u>	<u>100,407</u>	<u>29,912</u>
	<u>\$32,244</u>	<u>\$109,115</u>	<u>\$105,187</u>	<u>\$36,172</u>

NOTE 11: RISK MANAGEMENT

Potential significant losses are covered by the City of New Iberia's commercial insurances.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

AGENCY FUNDS

CASH BOND FUND - To account for the collection of cash deposits posted upon the service of a warrant.

CIVIL COLLECTION FUND - To account for collection of advance court cost deposits in civil suits filed. Funds are posted by the plaintiff filing the suit and are held until the cases are processed. After the cases are processed, funds are disbursed.

CITY COURT OF NEW IBERIA, LOUISIANA
AGENCY FUNDS
COMBINING BALANCE SHEETS
June 30, 1999

ASSETS

	<u>Cash Bond Fund</u>	<u>Civil Collection Fund</u>	<u>Total</u>
Cash	\$ <u>6,260</u>	<u>\$29,912</u>	<u>\$36,172</u>
Total Assets	<u>\$ 6,260</u>	<u>\$29,912</u>	<u>\$36,172</u>

LIABILITIES

Amounts Due Others	\$ <u>6,260</u>	<u>\$29,912</u>	<u>\$36,172</u>
Total Liabilities	<u>\$ 6,260</u>	<u>\$29,912</u>	<u>\$36,172</u>

The accompanying notes are an integral part of these statements.

INTERNAL CONTROL AND COMPLIANCE

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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA CPAS

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

Honorable Robert L. Segura, Judge
CITY COURT OF NEW IBERIA, LOUISIANA
New Iberia, Louisiana 70560

I have audited the general purpose financial statements of the CITY COURT OF NEW IBERIA, LOUISIANA as of and for the year ended June 30, 1999 and have issued our report thereon dated December 27, 1999. I conducted my 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 CITY COURT OF NEW IBERIA, LOUISIANA's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered CITY COURT OF NEW IBERIA, LOUISIANA's internal control over financial reporting 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 over financial reporting. My 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

Honorable Robert L. Segura, Judge
Page 2

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. This report is intended for the information of the Judge of the CITY COURT OF NEW IBERIA, LOUISIANA. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

New Iberia, Louisiana
December 27, 1999

A handwritten signature in black ink, reading "R. Perry Templeton". The signature is written in a cursive style with a large, stylized initial "R".

CITY COURT OF New Iberia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description Of Finding</u>	<u>Corrective Action Taken (Yes, No, Partial)</u>	<u>Planned Corrective Actual/Partial Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
98-1	June 30, 1998	Louisiana Revised Statute 24:513 requires that the Courts' financial statements be completed and released within six months of its year end. The report was released subsequent to that due date.	Management has adopted a corrective action plan including the re-evaluation of its selection process and has established a monitoring system to monitor the progress of its future audits.	

Section II – Management Letter:

NONE

CITY COURT OF New Iberia, Louisiana

Corrective Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 1999

<u>Ref. No.</u>	<u>Description Of Finding</u>	<u>Corrective Action Planned</u>	<u>Names of Contact Persons</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II -- Management Letter:

NONE