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THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

FINANCIAL STATEMENTS
(Audited)

June 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 5.5.04

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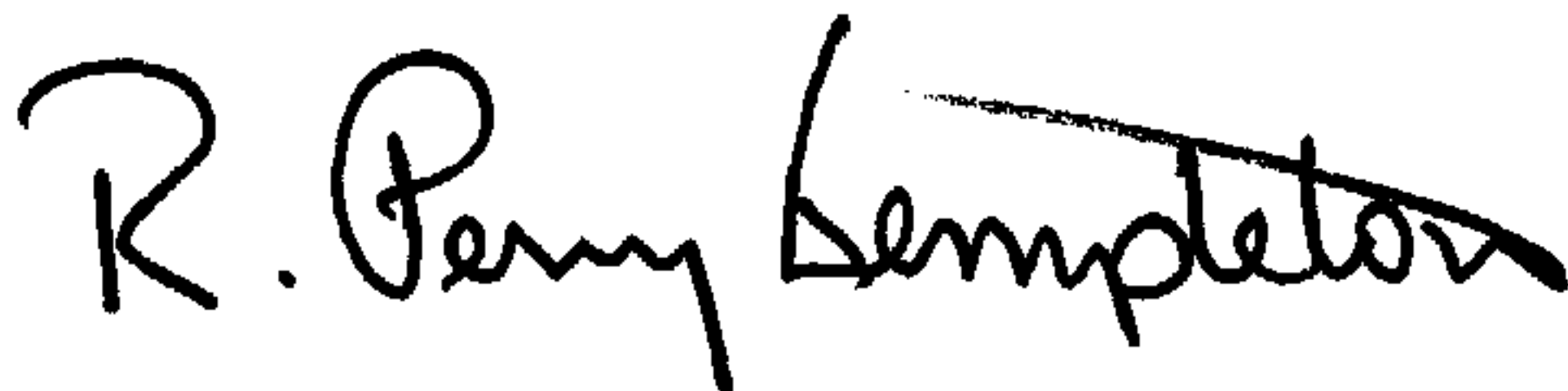
The Honorable Cameron Simmons, Judge
Third Ward Court, Iberia Parish, Louisiana
Jeanerette City Court
Jeanerette, Louisiana

I have audited the accompanying general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) and the combining financial statements of the Jeanerette City Court as of and for the year ended June 30, 2003, as listed in the table of contents. These financial statements are the responsibility of the City Court's elected official. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 I 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 statements 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 Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) as of June 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Also, in my opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court), as of June 30, 2003, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated April 16, 2004 on my consideration of the Jeanerette City Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



New Iberia, Louisiana
April 16, 2004

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

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 Combined Balance Sheet - All Fund Types and Account Group
 June 30, 2003

	<u>Governmental Fund Type General</u>	<u>Fiduciary Fund Type Agency</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memo Only)</u>
ASSETS AND OTHER DEBITS				
Cash & Cash Equivalents	\$43,933	\$23,898	\$ -	\$67,831
Due from Other Funds	216	-	-	216
Building Improvements	-	-	8,838	8,838
Furniture and Fixtures	-	-	7,781	7,781
Office Machines	-	-	<u>12,770</u>	<u>12,770</u>
 Total Assets	 <u>\$44,149</u>	 <u>\$23,898</u>	 <u>\$29,389</u>	 <u>\$97,436</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 7,960	\$ -	\$ -	\$ 7,960
Deposits Payable	-	23,682	-	23,682
Due to Other Funds	-	216	-	216
Total Liabilities	<u>7,960</u>	<u>23,898</u>	<u>-</u>	<u>31,858</u>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	29,389	29,389
Fund Balance				
Unreserved, undesignated	<u>36,189</u>	<u>-</u>	<u>-</u>	<u>36,189</u>
Total Equity & Other Credits	<u>36,189</u>	<u>-</u>	<u>29,389</u>	<u>65,578</u>
Total Liabilities, Equity and Other Credits	<u>\$44,149</u>	<u>\$23,898</u>	<u>\$29,389</u>	<u>\$97,436</u>

The accompanying notes are an integral part of this statement.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund Type - General Fund
For the Year Ended June 30, 2003

Actual

Revenues:

Court Costs and Fines \$242,738

Expenditures:

Current

Payments to City of Jeanerette 20,283

Court Costs 132,752

Accounting 2,400

Contract Labor 3,272

Dues and Subscriptions & Library 1,819

Utilities & Telephone 3,192

Legal and Audit 1,900

Salaries 46,500

Miscellaneous 1,976

Office Expense 2,175

Total Expenditures 216,269

Excess of Revenue Over Expenditures 26,469

Fund Balance, Beginning 9,720

Fund Balance, Ending \$ 36,189

The accompanying notes are an integral part of this statement.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

The Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years. The population of the third ward is approximately 7,000. The court and its staff of 2 employees handle approximately 150 civil cases a year plus misdemeanor, criminal offenses, and traffic violations within the city of Jeanerette.

The accounting and reporting policies of the Jeanerette City Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. 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 Court includes all funds, account groups, activities, et cetera, that are controlled by the Court's Executive and Legislative Branches. As an independently elected official, the Judge is solely responsible for the operations of his office, which includes the hiring or retention of employees, responsibility for deficits, and the receipt and disbursements 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.

While certain operating expenditures of the Court, namely a portion of the Judge's salary, are paid or provided by the City of Jeanerette and/or the Iberia Parish, this Court does not meet the criteria of Statement No. 14 defining a component unit. Accordingly, it is not included as such in any other financial statements.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS, CONTINUED

B. Fund Accounting

The accounts of the City 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 generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the Jeanerette City Court. 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 Jeanerette City Court 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 measurements of results of operations.

C. 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.

D. Cash and Cash Equivalents-Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the Jeanerette 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.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS, CONTINUED

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 costs 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, 2003, the City Court has not recorded any donated fixed assets on its books since there have been no donations made to it.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expense 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 the 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.

F. Budgetary Practices

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.

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

G. 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 as an extension of formal budgetary integration in the funds.

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 might have in this regard is considered immaterial; therefore, no liability has been recorded in the accounts.

I. 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. Interfund eliminations have not been made in the aggregation of this data.

(2) Interfund Receivables/Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 216	\$ -
Agency:		
Appearance Bond	-	216
	<u>\$ 216</u>	<u>\$216</u>

(3) Changes in Fixed Assets

General Fixed Assets, July 1, 2002	\$29,389
Additions:	-
Dispositions	<u>-</u>
General Fixed Assets, June 30, 2003	<u>\$29,389</u>

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS, CONTINUED

(4) Pension Plan

Plan Description

Louisiana State Employees' Retirement System. The Jeanerette 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. Effective January 1, 1996, 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 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.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS, CONTINUED

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, 2003, 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, 2003, the City Court's contribution rate was 13.0% and the City of Jeanerette was responsible for disbursing these amounts to the retirement system.

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 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. For the year ending June 30, 2003, the City Court's portion was 8.0% and the City of Jeanerette was responsible for disbursing these amounts to the retirement system.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Jeanerette 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, 2002 comprehensive annual financial report. The Jeanerette City Court does not guarantee the benefits granted by the System.

(5) Pending Litigation

The City Court was not involved in any material lawsuits at June 30, 2003.

(6) Cash and Cash Equivalents

At June 30, 2003, the carrying amount of the City Court's deposits is \$51,997 and the bank balance is \$88,040 of which the entire amount is secured from risk by federal depository insurance.

(7) Other Post-Retirement Benefits

The Jeanerette City Court provides no post-retirement benefits.

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 NOTES TO FINANCIAL STATEMENTS, CONTINUED

(8) 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				
Appearance Bond Fund	\$ 781	\$ 5,650	\$ 1,000	\$ 5,431
Civil Suit Fund	<u>17,736</u>	<u>15,872</u>	<u>15,356</u>	<u>18,252</u>
	<u>\$18,517</u>	<u>\$21,522</u>	<u>\$16,356</u>	<u>\$23,683</u>

(9) The City of Jeanerette, Louisiana provides the following for the City Court:

1. Judge's salary and retirement in part
2. Employee's salary and retirement in part
3. Premises and utilities

(10) RISK MANAGEMENT

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

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

AGENCY FUNDS

Appearance Bond Fund

To account for the collection of cash deposits posted upon the service of a warrant. Normally property bonds are posted; hence, little activity occurs in this fund.

Civil Suit Bond Fund

To account for collection of advance court costs 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.

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 AGENCY FUNDS

Combining Balance Sheets
 June 30, 2003

	<u>Appearance Bond Fund</u>	<u>Civil Suit Fund</u>	<u>Totals</u>
ASSETS			
Cash	<u>\$5,646</u>	<u>\$18,252</u>	<u>\$23,898</u>
LIABILITIES			
Deposits Payable	\$5,430	\$18,252	\$23,682
Due to General Fund	<u>216</u>	<u>-</u>	<u>216</u>
Total Liabilities	<u>5,646</u>	<u>18,252</u>	<u>23,898</u>
FUND BALANCE			
Total Liabilities and Fund Balance	<u>\$5,646</u>	<u>\$18,252</u>	<u>\$23,898</u>

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

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

The Honorable Cameron Simmons, Judge
Third Ward Court, Iberia Parish, Louisiana
(Jeanerette City Court)
Jeanerette, Louisiana

I have audited the general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) as of and for the year ended June 30, 2003, and have issued my report thereon dated April 16, 2004. 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 Third Ward Court, Iberia Parish, Louisiana's (Jeanerette City Court) 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 one instance of noncompliance that are required to be reported under *Government Auditing Standards*.

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 is establishing a monitoring system to monitor the progress of future audits.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Third Ward Court, Iberia Parish, Louisiana's (Jeanerette City Court) 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

The Honorable Cameron Simmons, Judge
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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. I noted one matter involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived. The Court will monitor assignment of duties to assure that as much segregation of duties as possible is achieved.

This report is intended for the information of the Judge of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court). This restriction is not intended to limit the distribution of this report, which is a matter of public record.



New Iberia, Louisiana
April 16, 2004

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 Summary Schedule of Prior Audit Findings
 For the Year Ended June 30, 2003

<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 1 – Internal Control and Compliance Material to the Financial Statements:				
02-1	June 30, 2000	Louisiana Revised Statute 24:513 requires that the Court's 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.	
02-2	June 30, 2000	An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.	The Court will monitor assignment of duties to assure that as much segregation of duties as possible is achieved.	

Section II – Management Letter:

None

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 Corrective Action Plan for
 Current Year Audit Findings
 For the Year Ended June 30, 2003

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
Section I – Internal Control and Compliance Material to the Financial Statements:				
03-1	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 release 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.	Honorable Cameron Simmons	Present
03-2	An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.	The Court is currently working with the bookkeeper and a new clerk to initiate procedures that will reconcile al ledgers regularly.	Honorable Cameron Simmons	Present

Section II – Management Letter:

NONE