
LOUISIANA STATE LAW INSTITUTE

*Independent Auditor's Comments on Reconciliation
of Prior Audit Findings*

Year Ended June 30, 1997

The reportable condition described on page 18 is a repeat finding from prior years. The compliance finding on page 19 was not repeated in the prior year's audit.

LOUISIANA STATE LAW INSTITUTE

*Schedule of Internal Control Structure Reportable Condition**Year Ended June 30, 1997***Inadequate Segregation of Duties**

Condition. The Institute is not large enough to permit an adequate segregation of employee duties for effective internal control over the purchasing (invoice approval, processing and general ledger) and reporting (journal entry preparation, approval and reconciliation) cycles.

Criteria. The processing of purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting activities.

Effect. The effect is such that errors, either intentional or unintentional, in the processing of purchases and journal entries could occur and not be detected in a timely manner and in the ordinary course of operations.

Cause. The size of the Institute and the limited number of employees do not permit an adequate segregation of incompatible duties.

Recommendation. Due to the size of the Institute's operations, it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in the design or operation of the internal control structure is considered to be justified.

Definitive Response. Management has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at the current time.

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants as described in the accompanying schedule of internal control structure reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described in the accompanying schedule of internal control structure reportable condition is a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Louisiana State Law Institute for the year ended June 30, 1997.

This report is intended for the information of management, the Legislative Auditor, and the Legislative Budgetary Control Council. However, this report is a matter of public record and its distribution is not limited.

PROVOST, SALTER, HARPER & GALFORD, L.L.C.

Provost, Salter, Harper & Galford, L.L.C.

September 26, 1997

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Randy Bowling, Co-Chair
Honorable Huntington R. Dawson, Co-Chair
Legislative Budgetary Control Council
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the Louisiana State Legislature, State of Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon, dated September 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Louisiana State Legislature is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Louisiana State Legislature for the year ended June 30, 1997, we determined an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

LOUISIANA STATE LAW INSTITUTE

Schedule of Compliance Finding and Recommendation

June 30, 1997

Finding, Noncompliance With the Louisiana Performance Audit Program

Condition. The Louisiana State Law Institute is not in compliance with the Louisiana Performance Audit Program.

Criteria. Revised Statute 24:522 D(2) states that "All state agencies shall develop specific goals and objectives for each of their programs to include measures of performance. They shall report on program goals and objectives in developing annual budgets and shall submit such information to the Legislature as a part of the appropriation process."

Effect. The Louisiana Law Institute is not in compliance with the Revised Statutes of the State of Louisiana.

Cause. Management is waiting for guidance from the Legislative Budgetary Control Council and the Legislative Auditor with regard to the Louisiana Performance Audit Program.

Recommendation. Management should evaluate the requirements of Revised Statute 24:522 and develop goals and objectives for its programs accordingly.

Auditor Response. The Law Institute is now aware that it is not in compliance with R.S. 24:522(14). In the future the Law Institute shall make every effort to comply with the directions of the Legislative Budgetary Control Council and the Legislative Auditor with regard to the Louisiana Performance Audit Program.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Randy Ewing, Co-Chair
Honorable Huntington B. Downer, Co-Chair
Legislative Budgetary Control Council
State of Louisiana
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana State Law Institute, State of Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Governance 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.

Compliance with laws, regulations, contracts, and grants applicable to the Louisiana State Law Institute is the responsibility of the Institute's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Institute's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed one instance of noncompliance that is required to be reported under *Governance Auditing Standards*. This instance of noncompliance is described in the accompanying schedule of compliance finding and recommendation.

We considered this instance of noncompliance in forming our opinion on whether the Louisiana Law Institute, State of Louisiana's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 26, 1997, on those financial statements.

This report is intended for the information of management, the Legislative Auditor, and the Legislative Budgetary Control Council. However, this report is a matter of public record and its distribution is not limited.

PRICESTER, SALTER, HARPER & ALFORD, L.L.C.

PricewaterhouseCoopers, Salter, Harper & Alford, L.L.C.
September 26, 1997

LOUISIANA STATE LAW INSTITUTE*Schedule of Professional Services**Year Ended June 30, 1997*

A. N. Yiamopoulos	\$	8,500
William E. Crawford		5,500
Cary deBeausset		7,500
Kenneth Ford		6,000
Lee Hagrave		5,500
Thomas A. Harrell		5,500
William D. Hawkland		5,500
Elio Khalif		3,000
Howard W. L. Lafont, Jr.		4,250
Saul Levinoff		8,500
Patrick H. Martin		4,250
Larry S. McGeough		5,500
Cynthia Samuel		2,500
Edith Simon		2,500
Katherine S. Spaid		5,500
Sydney Symeonides		5,500
	<u>\$</u>	<u>84,000</u>

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1997

7. Other Costs

The State of Louisiana, through other appropriations, provides office space, utilities, and janitorial services for the office facilities, all of which are not included in the accompanying financial statements.

8. Due To Other Governmental Units

Amounts due to other governmental units at June 30, 1997, consists of unexpended appropriations due the State Treasurer, State of Louisiana, in the amount of \$52,285.

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1997

4. Cash in Bank

Under State law, the Louisiana State Law Institute may deposit funds in an approved bank located in the State. Federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these public deposits. 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 bank.

At June 30, 1997, the carrying amount of the Louisiana State Law Institute's deposit was \$41,195 and the bank balance was \$73,612. The entire bank balance was covered by federal depository insurance (Category I).

5. Litigation, Claims and Similar Contingencies

Losses arising from litigation, claims, and similar contingencies are considered state liabilities and are paid by special appropriations made by the Louisiana Legislature. Any applicable litigation, claims, and similar contingencies are not recognized in the accompanying financial statements.

6. Deferred Compensation Plan

The State of Louisiana offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all state employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (and paid as made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan) subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred amount for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1997

plans administered by a separate Board of Trustees. These plans provide retirement, disability and survivor benefits to participating, eligible employees. Benefits are established and awarded by state statute. Benefits of both plans are guaranteed by the state of Louisiana under provisions of the Louisiana constitution of 1974. LASERS and TRS issue publicly available financial reports that include financial statements and required supplementary information. The reports may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-4213, or by calling (504) 922-6680; or by writing to Teachers' Retirement System of Louisiana, Post Office Box 54123, Baton Rouge, Louisiana, 70804-9123, or by calling (504) 925-6446.

Funding Policy. Plan members of the Louisiana State Law Institute are required by state statute to contribute 7.0% and 8% of their annual covered salary to LASERS and TRS, respectively, and the Institute (as their employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.4% and 16.3% of annual covered payroll for LASERS and TRS, respectively. The contribution requirements of plan members and the employer are established by, and amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The State of Louisiana through the annual legislative appropriation funds the employer contribution. The Institute's employer contributions to LASERS and TRS for the years ending June 30, 1997, 1996, and 1995, which were equal to the required contributions for each year, were as follows:

June 30,	LASERS	TRS	Total
1997	\$ 47,379	\$ 3,468	\$ 51,847
1996	44,352	6,809	51,161
1995	41,895	6,368	48,263

3. Furniture, Fixtures and Equipment

At June 30, 1997, the Louisiana State Law Institute had an inventory totaling \$25,676 of furniture, fixtures and equipment or leasehold property. The following summarizes transactions during the year:

	Balance, July 1, 1996	Additions	Deletions	Balance, June 30, 1997
Furniture, Fixtures and Equipment	\$ 123,200	\$ 8,298	\$ 4,875	\$ 126,623

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1997

Leave Benefits. Accumulated unpaid annual, sick, and compensatory leaves are reported as the General Long Term Obligation Account Group within the accompanying financial statements. The Institute's employees accrue unlimited amounts of annual and sick leave at varying rates, as established by the Institute's personnel manual. Upon resignation or retirement, unused annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave are credited as vested service in computing retirement benefits.

Furthermore, employees earn compensatory leave for hours worked in excess of 40 hours per workweek. The compensatory leave may be used similarly to annual or sick leave. At June 30, 1997, annual leave of up to 300 hours, for which employees could be paid upon resignation or retirement, and compensatory leave, computed in accordance with the *Comptroller's of Governmental Accounting and Financial Reporting Standards Section CMO 105*, total \$38,874.

The following are the changes in compensated absences (general long-term obligations) during the year:

Balance, July 1, 1996	\$ 30,000
Net Change	_____ 7,874
Balance, June 30, 1997	\$ 37,874

Postretirement Benefits. The Louisiana State Law Institute provides certain health care and life insurance benefits for retired employees. Substantially all of the Institute's employees may become eligible for those benefits if they reach normal retirement age while working for the Institute. These benefits for retirees and similar benefits for active employees are provided through the State's Group Benefit Program whose monthly premiums are paid jointly by the employee and the Institute. The costs of retiree health care and life insurance benefits are recognized as expenditures when paid.

Total Column on Balance Sheet. The total column on the balance sheet is captioned "Miscellaneous Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial positions in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Retirement System

Plan Description. Substantially all employees and members of the Institute participate in the Louisiana State Employee's Retirement System (LASERS) or the Teacher's Retirement System of Louisiana (TRS), both of which are cost sharing, multiple-employer defined benefit pension

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1997

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

Revenues. The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. The revenues susceptible to accrual are state appropriations.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Statement C is not intended to reflect operations of the Louisiana State Law Institute in accordance with generally accepted accounting principles in that salaries and related benefits are recognized when paid unless specific authorization is provided in the annual legislative appropriation.

The statement is intended to compare the annual budget, which is not prepared in accordance with generally accepted accounting principles with comparable expenditures for the period.

Fixed Assets. The accompanying statements reflect furniture, fixtures, and equipment used by the Louisiana Law Institute and funded by the legislative appropriation, in daily operations. These assets are recorded at cost in the General Fixed Asset Account Group. Fixed assets are not depreciated.

The accompanying statements do not include the value of land and buildings provided without cost to the Louisiana Law Institute by the State of Louisiana. These assets are recorded with the annual financial statements of the State of Louisiana.

Budgetary Control. The Louisiana State Law Institute is required to submit to the Legislative Budgetary Control Council an estimate of the financial requirements for the ensuing fiscal year. The General Fund appropriation is enacted into law by the Legislature and sent to the Governor for his signature. The Institute is authorized to transfer budget amounts between accounts in the General Fund. Revisions, which alter total appropriations, must be approved by the Legislature. The level of budgetary responsibility is by total appropriation. All annual appropriations lapse at fiscal year-end and require that all unexpended or unencumbered funds must be returned to the State General Fund.

Encumbrances. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated. Encumbrances are an allowable charge against the current-year appropriation. There were no encumbrances at year end.

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements

June 18, 1997

I. Summary of Significant Accounting Policies

The Louisiana State Law Institute, domiciled at the Law School of Louisiana State University, is chartered, created, and organized as an official advisory law relation commission, law reform agency and legal research agency of the State of Louisiana, and a part of the legislative branch of government. The Institute was created in accordance with Title 34: Chapter 4 of the Louisiana Revised Statutes of 1950.

Governmental accounting principles and practices are promulgated and established by the Governmental Accounting Standards Board (GASB). The GASB has issued a *Compilation of Governmental Accounting and Financial Reporting Standards*. This compilation and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such pronouncements.

Financial Reporting Entity. Application of Section 2100 of the GASB Compilation defines the governmental reporting entity (in relation to the Louisiana State Law Institute) to be the State of Louisiana. The accompanying financial statements of the Louisiana State Law Institute contain sub-account information of the General Fund and account groups of the State of Louisiana. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

Fund Accounting. The Louisiana State Law Institute uses fund accounting (separate sets of self-balancing accounts) to reflect the sources and uses of available resources and the budgetary restrictions placed on these funds by the Louisiana Legislature. The fund and account groups presented in the accompanying financial statements, and as described below, comprise the General Fund and account groups of the Louisiana State Law Institute:

Governmental Fund Type

General Fund. The General Fund is used to account for all of the Louisiana State Law Institute's general activities, including the acquisition of general fixed assets and the servicing of general long-term debt. It is used to account for all activities of the Law Institute.

Account Groups. The account groups are a reporting device designed to provide accountability for certain long-term assets and liabilities that are not recorded in the funds because they do not directly affect net expendable, available financial resources.

LOUISIANA STATE LAW INSTITUTE

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Legal Basis) and Actual

Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State appropriations	\$ 892,286	\$ 892,286	\$ -
Total revenues	<u>892,286</u>	<u>892,286</u>	<u>-</u>
Expenditures			
Personal services	579,198	585,473	19,725
Travel	89,808	72,573	16,407
Operating services	44,998	37,060	7,938
Supplies	8,808	9,870	(1,872)
Professional services	92,532	86,180	6,412
Other fees and services	68,529	55,238	13,291
Capital outlay	4,831	13,686	(9,655)
Total expenditures	<u>892,286</u>	<u>830,080</u>	<u>62,206</u>
Excess of Revenues Over Expenditures	-	52,286	52,286
Other Financing Use			
Transfer to the State Treasury, General Fund	-	(52,286)	(52,286)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Use	-	-	-
Fund (Deficit)			
Beginning	-	-	-
Ending	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Adjustments to Generally Accepted Accounting Principles			
Accrued payroll not budgeted in the current year		<u>120,500</u>	
Ending, GAAP basis		<u>\$ 120,500</u>	

LOUISIANA STATE LAW INSTITUTE

*Statement of Revenues, Expenditures and Changes
in Fund Balance*

Year Ended June 30, 1997

Governmental Fund Type - General Fund

	1997
Revenues	
State appropriations	<u>\$ 882,186</u>
Total revenues	<u>882,186</u>
Expenditures	
Personal services	596,000
Travel	32,513
Operating services	37,000
Supplies	9,870
Professional services	86,100
Other fees and services	95,134
Capital outlay	<u>13,686</u>
Total expenditures	<u>860,303</u>
Excess of Revenues Over Expenditures	21,883
Other Financing Use	
Transfer to the State Treasury, General Fund	<u>(15,184)</u>
(Deficiency) of Revenues over Expenditures and Other Financing Use	<u>(5,301)</u>
Fund (Deficit)	
Beginning	<u>(15,794)</u>
Ending	<u>\$ (20,520)</u>

LOUISIANA STATE LAW INSTITUTE

Combined Balance Sheet - Fund Type and Account Groups

June 30, 1997

ASSETS AND OTHER DEBIT	Governmental Fund Type General	Account Groups		Total (Measurement Only) 1997
		General Fund Assets	General Long-Term Obligation	
Assets and Other Debit				
Cash in bank	\$ 40,195	\$ -	\$ -	\$ 40,195
Unexpended appropriation	12,286	-	-	12,286
Furniture, fixtures and equipment	-	125,616	-	125,616
Other debts - Amounts to be provided for compensated absences	-	-	38,839	38,839
Total Assets and Other Debit	\$ 52,481	\$ 125,616	\$ 38,839	\$ 217,936
LIABILITIES, FUND EQUITY AND OTHER CREDIT				
Liabilities				
Accounts payable	\$ 1,099	\$ -	\$ -	\$ 1,099
Accrued salaries and related benefits	20,538	-	-	20,538
Due to state treasury	51,266	-	-	51,266
Compensated absences	-	-	38,839	38,839
Total liabilities	74,913	-	38,839	113,752
Fund Equity and Other Credit				
Investment in general fund assets	-	125,616	-	125,616
Fund (deficit)	(29,539)	-	-	(29,539)
Total fund equity and other credit	(29,539)	125,616	-	100,077
Total Liabilities, Fund Equity and Other Credit	\$ 52,481	\$ 125,616	\$ 38,839	\$ 217,936

In accordance with Government Auditing Standards, we have also issued a report dated September 26, 1997, on our consideration of the Louisiana State Law Institute, State of Louisiana's internal control structure and a report dated September 26, 1997 on its compliance with laws and regulations.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

September 26, 1997



INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Honorable Randy Ewing, Co-Chair
Honorable Huntington B. Downs, Co-Chair
Legislative Budgetary Control Council
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the Louisiana State Law Institute, State of Louisiana, as of and for the years ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Louisiana State Law Institute'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 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the financial statements of the Louisiana State Law Institute, State of Louisiana, are intended to present the financial position and results of operations of only that portion of the financial reporting entity of the State of Louisiana.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the financial position of the Louisiana State Law Institute, State of Louisiana, as of June 30, 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule on page 14 is presented for purposes of additional analysis, and is not a required part of the financial statements of the Louisiana State Law Institute, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

LOUISIANA STATE LAW INSTITUTE

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June 30, 2007

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