

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Court of Appeal, Fourth Circuit  
State of Louisiana  
New Orleans, Louisiana

April 23, 1999



*Financial and Compliance Audit Division*

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*Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor*

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**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
New Orleans, Louisiana**

**Special Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1997**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor.

April 28, 1998



COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA

Special Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1987

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March 31, 1998

Independent Auditor's Report  
on the Financial Statements

**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
New Orleans, Louisiana**

We have audited the accompanying special purpose (legal basis) financial statements of the Court of Appeal, Fourth Circuit, a court within Louisiana state government, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of management of the Court of Appeal, Fourth Circuit. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in notes 1-B to the financial statements, the accompanying special purpose financial statements present only the funds of the Court of Appeal, Fourth Circuit. As such, they present the appropriated and non-appropriated activity of the court that are part of the accounts and fund structure of the State of Louisiana. The General Appropriation Fund reflects appropriated activity of the court that is part of the General Fund of the State of Louisiana. The non-appropriated fund is an individual fund of the State of Louisiana not subject to budgetary control. Furthermore, the special purpose financial statements have been prepared on a legal basis of accounting, the purpose of which is to reflect compliance with the annual appropriation act for the appropriated fund and the financial position of the non-appropriated fund. These procedures differ from generally accepted accounting principles as described in the notes to the financial statements. Accordingly, the accompanying special purpose financial statements are not intended to and do not present financial position and results of operations in conformity with generally accepted accounting principles.





LEGISLATIVE AUDITOR

COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
Audit Report, June 30, 1997

In our opinion, the accompanying special purpose financial statements present fairly, in all material respects, the balances within the appropriated and non-appropriated funds of the Court of Appeal, Fourth Circuit at June 30, 1997, and the transactions of such funds for the year then ended, on the basis of accounting described in note 1-D.

In accordance with Government Auditing Standards, we have also issued a report dated March 21, 1998, on our consideration of the Court of Appeal, Fourth Circuit's internal control over financial reporting and our tests of compliance with certain provisions of laws and regulations.

In accordance with Louisiana Revised Statute 24:510, our report is intended for the information and use of the court and its management and should be used solely as intended by the foregoing statute. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

YEA:Rss

10/97

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COURT OF APPEAL, FOURTH CIRCUIT  
 STATE OF LOUISIANA  
 ALL APPROPRIATED AND NON-APPROPRIATED FUNDS

Balance Sheet (Legal Basis), June 30, 1997

	APPROPRIATED FUND - GENERAL APPROPRIATION	NON- APPROPRIATED FUND - FEE ACCOUNT	TOTAL PARAGRAPH 1 (ONLY)
<b>ASSETS</b>			
Cash and cash equivalents (note 1A)	\$8,068	\$1,288,138	\$1,296,206
Receivables (note 2)		11,583	11,583
Interfund receivables	14,873	318	15,191
Prepaid expenses	1,387		1,387
<b>TOTAL ASSETS</b>	<b>\$24,311</b>	<b>\$1,278,146</b>	<b>\$1,292,457</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$14,054	\$1,000	\$15,054
Payroll deductions payable	6,084		6,084
Interfund payables	318	14,870	15,188
<b>Total Liabilities</b>	<b>20,456</b>	<b>15,870</b>	<b>36,324</b>
Fund Equity - fund balance - reserved (note 3)	1,387	1,262,266	1,263,653
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$21,843</b>	<b>\$1,278,146</b>	<b>\$1,299,989</b>

The accompanying notes are an integral part of this statement.

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COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
ALL APPROPRIATED AND NON-APPROPRIATED FUNDS

Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Legal Basis)  
For the Year Ended June 30, 1997

	APPROPRIATED FUND - GENERAL APPROPRIATIONS	NON- APPROPRIATED FUND - FEE ACCOUNT	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Filing fees		\$173,604	\$173,604
Use of money and property - interest earnings	\$3,231	40,896	44,127
Total revenues	<u>3,231</u>	<u>214,500</u>	<u>217,731</u>
<b>EXPENDITURES</b>			
Appropriated expenditures:			
Personal services	2,760,862		2,760,862
Travel and conventions	89,124	3,140	92,264
Operating supplies and services	797,799	2,894	800,693
Capital outlay	173,269		173,269
Association dues		5,665	5,665
Non-appropriated expenditures - Judges' (Supplemental Compensation Fund)		11,870	11,870
Total expenditures	<u>3,820,954</u>	<u>23,569</u>	<u>3,844,523</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(3,817,723)</u>	<u>190,931</u>	<u>(3,626,792)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>			
Operating transfers in	25,160		25,160
Operating transfers out		(28,188)	(28,188)
Transfers from Superior Court	3,608,733		3,608,733
Total other financing sources (uses)	<u>3,633,893</u>	<u>(28,188)</u>	<u>3,605,705</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>7,370</u>	<u>162,743</u>	<u>170,113</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>None</u>	<u>1,083,012</u>	<u>1,083,012</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$7,370</u>	<u>\$1,245,755</u>	<u>\$1,253,125</u>

The accompanying notes are an integral part of this statement.

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**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA**

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1997

**INTRODUCTION**

The Court of Appeal, Fourth Circuit is a part of the State of Louisiana reporting entity, within the judicial branch of government. The court is provided for in Article V, Sections 8 through 13 of the Louisiana Constitution of 1874 and Sections 311 through 362 of Title 13 of the Louisiana Revised Statutes of 1950. The court's operations are funded through an annual lapsed appropriation made by the Louisiana Legislature and from self-generated revenues authorized by Louisiana Revised Statute (R.S.) 13:352. In addition to the fees mandated by R.S. 13:352 relative to appeals, applications for writs, motions filed on unclogged appeals and answers to appeals, the court, in compliance with Act 63 of the 1985 Session of the Louisiana Legislature and in conformity with the Judges' Supplemental Compensation Fund, charges an additional fee of \$15. The total amount collected in connection with the Judges' Supplemental Compensation Fund is remitted to the Judicial Administrator's Office of the Supreme Court of Louisiana.

The Court of Appeal, Fourth Circuit has appellate jurisdiction as authorized under Article V, Section 5 of the Louisiana Constitution, which encompasses the parishes of Orleans, St. Bernard, and Plaquemines. The Court of Appeal, Fourth Circuit has supervisory jurisdiction, subject to the general supervisory jurisdiction of the Supreme Court of Louisiana, over all lower courts in all cases in which an appeal would extend to the court of appeal. The Fourth Circuit is domiciled in New Orleans, Louisiana, and has 12 judges and 64 other employees.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The Governmental Accounting Standards Board (GASB) promulgates generally accepted accounting principles and reporting standards for state and local government. These principles are found in the Codification of Governmental Accounting and Financial Reporting Standards, published by the GASB. However, the accompanying financial statements have been prepared on a legal basis, which differs from generally accepted accounting principles as explained in the following notes.

**B. REPORTING ENTITY**

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of Louisiana. The court is considered within the State of Louisiana reporting entity because the state exercises oversight responsibility and has accountability for fiscal matters as follows: (1) the state has control and exercises authority over budget matters; (2) state appropriations provide the largest percentage of total revenues; and

**COURT OF APPEAL, FOURTH CIRCUIT**  
**STATE OF LOUISIANA**  
Notes to the Financial Statements (Continued)

(3) the court primarily serves state residents. The accompanying financial statements present information only as to the transactions of the court.

The accompanying financial statements represent activity of the court within the judicial branch of state government and, therefore, are a part of the fund and account group structure of the State of Louisiana and its general purpose financial statements. Annually, the State of Louisiana issues general purpose financial statements, which are audited by the Louisiana Legislative Auditor.

**G. FUND ACCOUNTING**

The Court of Appeal, Fourth Circuit uses fund accounting, along appropriation lines, to reflect its compliance with provisions of the annual appropriation act and to reflect the financial position and results of operations of its non-appropriated funds. This differs from the fund accounting of generally accepted accounting principles where the intent is to measure the financial position and results of operations of the governmental reporting entity as a whole. Therefore, the funds within the accompanying financial statements have been divided between appropriated and non-appropriated funds and not by the conventional fund types of generally accepted accounting principles.

The funds do not include any noncurrent assets or liabilities. Noncurrent assets, general fixed assets, and long-term liabilities are reflected in the State of Louisiana's general purpose financial statements.

The funds presented in the special purpose financial statements are described as follows:

**General Appropriation Fund**

The General Appropriation Fund provides for the general administrative expenditures of the court.

**Non-Appropriated Fund - Fee Account**

The Fee Account is used to account for filing fees and other revenues received by the court as provided by R.S. 13:352. Expenditures incurred in excess of the amount appropriated by the legislature (General Appropriation Fund) are funded from this account.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The funds in the accompanying financial statements measure the resources provided by the legislature to fund current-year expenditures and the use of



**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA**  
Notes to the Financial Statements (Continued)

those resources by the court. This differs from generally accepted accounting principles in which the measurement focus would be to measure the flow of current resources.

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements, regardless of the measurement focus applied. The accompanying financial statements reflect revenues and expenditures in accordance with applicable statutory provisions and regulations of the Judicial Budgetary Control Board. These legal requirements differ from generally accepted accounting principles as follows:

1. Revenues are recognized to the extent that they have been appropriated and not necessarily when measurable and available.
2. Expenditures are recognized to the extent that appropriation authority has been extended to the court and not necessarily when the fund liability has been incurred.

Under the foregoing legal provisions, the court uses the following practices in recognizing revenues and expenditures:

**Revenues**

Self-generated revenues, including interest income on demand deposits, are recorded when earned.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Furthermore, any expenditure of a long-term nature for which funds have not been appropriated during the current year is not recognized in the accompanying financial statements.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) in the year the court is authorized to receive or make the transfers. In addition, transfers from the Supreme Court are included on the financial statements as other financing sources. The transfer from the Supreme Court is the portion of the Court of Appeal, Fourth Circuit's state General Fund appropriation, which is recognized in the amount appropriated, to the extent withdrawn from the state treasury.

**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA**  
Notes to the Financial Statements (Continued)

**E. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents are composed of the following:

Party cash	\$100
Cash in demand accounts	5,110
Certificates of deposit	<u>1,260,110</u>
Total	<u>\$1,273,320</u>

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits 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 pledged 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. The court has deposit balances (collected bank balances) of \$1,300,000 at June 30, 1997, for which the court has control. These deposits are secured from risk by \$100,000 of federal deposit insurance (GASB Risk Category 1) and \$1,200,000 of pledged securities held in the name of the pledging fiscal agent bank in a holding bank (GASB Risk Category 3).

**F. PREPAID ITEMS**

The court establishes prepaid expenditures for membership dues, travel advances, and maintenance agreements. Payments made for such items that will benefit periods beyond June 30, 1997, are recorded as prepaid items.

**G. GENERAL FIXED ASSETS**

At the present time, the court maintains records only on its movable property and does not account for land, buildings, and improvements used by the court. In addition, the court has not conducted an inventory of library books during the year and cannot determine the value assigned to those books as of June 30, 1997. At June 30, 1996, the inventory of library books was valued at \$283,507.

At June 30, 1997, the court has stewardship responsibility for \$1,070,489 in governmental movable property, valued at historical cost at the time of acquisition. The movable property is not reflected within the accompanying special purpose financial statements. A summary of changes in movable property follows.

COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
Notes to the Financial Statements (Continued)

	Balance July 1, 1999	Additions	Deletions	Balance June 30, 1997
Moveable property	<u>\$994,890</u>	<u>\$175,508</u>	<u>\$97,501</u>	<u>\$1,070,458</u>

**H. LONG-TERM OBLIGATIONS**

The court is by statute not allowed to incur bonded indebtedness and, therefore, no recognition within the accompanying financial statements is necessary. Furthermore, any long-term obligations of the court arising from lease commitments, judgments, compensated absences, or from any other source are not recognized in the accompanying special purpose financial statements.

**I. BUDGET PRACTICES**

The general appropriation made for the operations of the court is an annual lapping appropriation. Amounts not expended or encumbered should be returned to the state General Fund on or before September 1 each year.

The court has no encumbrances outstanding at June 30, 1997. The accompanying financial statements do not present a budgetary comparison because the appropriated fund is budgeted in lump sum and the non-appropriated fund is not subject to budgetary control. As provided by Act 35 of 1990, the Judicial Budgetary Control approved an original appropriation of \$3,809,233. The appropriation act also appropriates to the court any interest that it earns. There were no budget amendments.

**J. JUDGES' SALARIES**

The salaries of the judges are paid directly by the Supreme Court of Louisiana with warrants drawn on the state treasury and are not included in the expenditures of the accompanying financial statements.

**K. LEAVE BENEFITS**

Law clerks and secretaries employed by a particular judge are employees of that judge. As such, they are subject to the guidelines set forth by that particular judge. The clerk of court and central staff director are subject to the guidelines of the chief judge.

**COURT OF APPEAL, FOURTH CIRCUIT**  
**STATE OF LOUISIANA**  
Notes to the Financial Statements (Continued)

Central staff employees are allowed 15 to 24 vacation days and 12 to 24 sick days each year depending on length of service. Vacation days may accrue to the maximum number of days earned in the current year. Sick days may accrue to twice the maximum number of days earned for the current year. The central staff also has a major medical leave policy, which allows a maximum six-week disability period after one year of employment with documentation of the medical condition.

Employees of the clerk of court's office receive 23 vacation days each year. They earn no sick days. Vacation days do not accrue. The clerk of court's office also has a major medical leave policy, which allows six weeks of leave with pay for maternity and major surgery.

Upon termination of employment, all unused annual and sick leave is forfeited. There is no liability for unused leave payable at June 30, 1997.

**L. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations. Neither is such data comparable to a consolidation.

**2. RECEIVABLES**

The following is a summary of receivables of the Non-Appropriated Fund - Fee Account at June 30, 1997:

Filing fees	\$11,328
Copy fees	<u>268</u>
Total	<u>\$11,596</u>

**3. PENSION PLANS**

Substantially all employees of the court are members of two statewide, public employee retirement systems (cost-sharing, multiple-employer plans). The clerk of court, deputy clerk of court, and their secretaries are members of the Louisiana Clerks Retirement and Relief Fund (LCRRF). Substantially all other employees and the judges of the Court of Appeal, Fourth Circuit are members of the Louisiana State Employees Retirement System (LASERS). Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service. The systems issue annual publicly available financial reports that include financial statements and required supplementary information for

**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA**  
Notes to the Financial Statements (Continued)

the systems. The reports may be obtained by writing the Louisiana Clerks' Retirement and Relief Fund, 11745 Bristow Avenue, Suite B1, Baton Rouge, Louisiana 70818, or by calling (504) 293-1162 and/or the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804, or by calling (504) 293-1162.

Benefits granted by LASERS are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974.

The contribution requirements of plan members and the court are established and may be amended by the state legislature. The legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution, as set forth in R.S. 11:152. Employees contribute 6.25% (LCRRF) and 7.5% (LASERS) of covered salaries. The state is required to contribute 11% of covered salaries to the LCRRF and 12.4% of covered salaries to LASERS. Contributions to the systems are funded through employee contributions and employer contributions. The court's employer contribution is funded by the State of Louisiana through annual appropriations to the court. The court's employer contributions to LCRRF for the years ended June 30, 1997, 1998, and 1999, were \$33,653, \$34,825, and \$27,828, respectively, and to LASERS for the years ended June 30, 1997, 1998, and 1999, were \$231,413, \$219,974, and \$212,140, respectively, equal to the required contribution for each year for each retirement system.

**4. POSTEMPLOYMENT HEALTH CARE  
AND LIFE INSURANCE BENEFITS**

The court provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the court's employees become eligible for these benefits if they reach normal retirement age while working for the court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the court. For the year ended June 30, 1997, the court recognized the cost of providing these benefits (court's portion of premiums) as an expenditure when paid during the year, which totaled \$70,034, of which \$1,799 represented the court's cost of providing retiree health care and life insurance benefits.

**5. JUDGMENTS, CLAIMS, AND  
SIMILAR CONTINGENCIES**

Obligations and losses arising from judgments, claims, and similar contingencies are paid through the state's self-insurance fund or the state General Fund and are not reflected in the accompanying special purpose financial statements. The self-insurance fund is operated by the Office of Risk Management, the state agency responsible for the state's self-insurance program.

**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
Notes to the Financial Statements (Continued)**

**6. LEASE AND RENTAL COMMITMENTS**

Capital leases, which under generally accepted accounting principles would be an asset and liability of the court, are not reflected in the accompanying special purpose financial statements. For fiscal year 1995-97, the court had a capital lease by which it acquired computer and copier equipment. As of June 30, 1997, there were no future minimum lease payments remaining under the capital leases.

In addition to capital leases, the Court of Appeal, Fourth Circuit has a non-cancelable operating lease for office space. The annual operating lease payment for fiscal year 1996-97 is \$482,905.

All lease agreements have non-appropriation esculatory clauses that allow for lease cancellation if the Louisiana Legislature does not make an appropriation for their continuation during any future fiscal period. Rental expenditures for fiscal year ended June 30, 1997, totaled \$406,266.

**7. RESERVED FUND BALANCE**

The Appropriated Fund - General Appropriation has a reserved fund balance totaling \$7,357. These funds are for prepaid expenditures for the 1997-98 fiscal year.

As shown on Statement A, the Non-Appropriated Fund - Fee Account has a reserve for continuing operations totaling \$1,262,255. These funds may be retained and used to defray the expenditures of the court as prescribed by R.S. 13:352.

**8. DEFERRED COMPENSATION PLAN**

Certain employees of the court participate in the Louisiana Deferred Compensation Plan adopted under the provisions of Internal Revenue Code Section 457. Complete disclosures relating to this statewide plan are available in the financial statements of the State of Louisiana.

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal controls over financial reporting as required by Government Auditing Standards, issued by the Comptroller General of the United States. The report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses in internal control or compliance matters that would be material to the presented financial statements.







DAVID C. AYALA, JR., CPA, CFE  
LEGISLATIVE AUDITOR

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March 31, 1998

Report on Compliance and on Internal Control Over Financial  
Reporting Based on an Audit of the Financial Statements

**COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
New Orleans, Louisiana**

We have audited the special purpose (legal basis) financial statements of the Court of Appeal, Fourth Circuit, a court within Louisiana state government, as of and for the year ended June 30, 1997, and have issued our report thereon dated March 31, 1998. 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 Court of Appeal, Fourth Circuit's special purpose statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Court of Appeal, Fourth Circuit's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the special 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 court's internal control over financial reporting and its operations that we consider to be material weaknesses.



LEGISLATIVE AUDITOR

COURT OF APPEAL, FOURTH CIRCUIT  
STATE OF LOUISIANA  
Compliance and Internal Control Report  
March 21, 1998  
Page 2

This report is intended for the information and use of the court and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

YEA:Jras

cc:mt

