

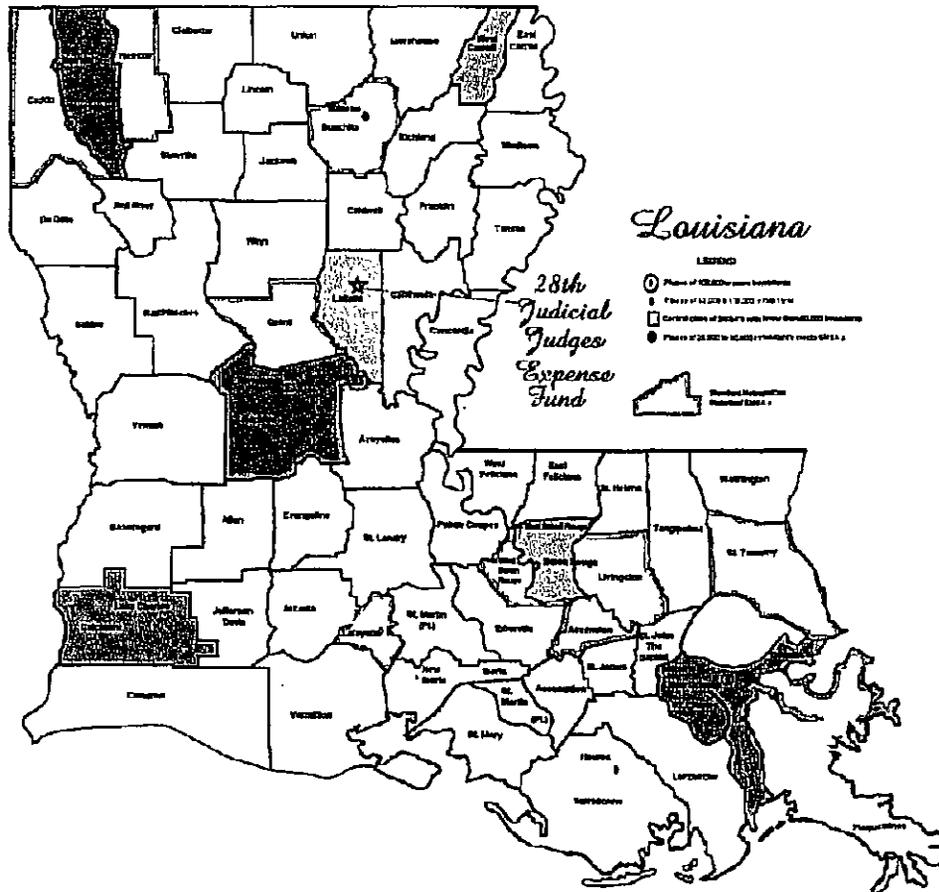
**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Basic Financial Statements
October 31, 2009**

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 4/28/10

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
LASALLE PARISH,
STATE OF LOUISIANA**



* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA**

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John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

JOHN R. VERCHER PC
Certified Public Accountants

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT AUDITOR'S REPORT

The Honorable Judge J. P. Mauffray
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
Parish Of LaSalle
State of Louisiana

We have audited the accompanying financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2009 which collectively comprise the District's financial statements as listed in the table of contents. These financial statements are the responsibility of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana as of October 31, 2009 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2010, on our consideration of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

John R. Vercher PC

January 27, 2010
Jena, Louisiana

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended October 31, 2009. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$47,677 (*net assets*). This is a \$811 increase from last year.
- The District had total revenues of \$41,786. This is a \$5,362 decrease from last year's revenues, mainly due to a \$3,918 decrease in Intergovernmental Revenues.
- The District had total expenditures of \$38,821, which is a \$2,842 decrease from last year's expenditures, mainly due to a \$1,200 decrease in Salary Expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

MD&A

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Comparative Statement of Net Assets
Governmental Funds**

The following table represents a condensed Comparative Statement of Net Assets as of October 31, 2009:

	<u>2008</u>	<u>2009</u>	<u>% Change</u>
Assets			
Cash & Investments	\$ 35,864	\$ 40,591	13.2%
Receivables (Net)	3,042	1,598	-47.5%
Capital Assets, Net of Accumulated Depreciation	<u>8,203</u>	<u>6,048</u>	-26.3%
Total Assets	<u>47,109</u>	<u>48,237</u>	2.4%
Liabilities & Net Assets			
Accounts, Salaries, & Other Payables	<u>243</u>	<u>560</u>	130.6%
Total Liabilities	<u>243</u>	<u>560</u>	130.6%
Net Assets			
Invested in Capital Assets, Net of Related Debt	8,203	6,048	-26.3%
Unrestricted	<u>38,663</u>	<u>41,629</u>	7.7%
Total Net Assets	<u>\$ 46,866</u>	<u>\$ 47,677</u>	1.7%

**Comparative Changes in Fund Balances
Governmental Funds**

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended October 31, 2009:

	<u>2008</u>	<u>2009</u>	<u>% Change</u>
Beginning Fund Balances	\$ 33,178	\$ 38,663	16.5%
Total Revenues	47,148	41,786	-11.4%
Total Expenditures	<u>(41,663)</u>	<u>(38,820)</u>	-6.8%
Increase (Decrease) In Fund Balances	<u>5,485</u>	<u>2,966</u>	-45.9%
Ending Fund Balances	<u>\$ 38,663</u>	<u>\$ 41,629</u>	7.7%

MD&A

CAPITAL ASSETS

Capital Assets – Governmental Fund

At October 31, 2009, the District had \$6,048 invested in capital assets, including the following:

	Capital Assets at Year-End	
	2008	2009
Furnishings & Equipment	\$ 104,178	\$ 104,178
Accumulated Depreciation	(95,975)	(98,130)
Total Capital Assets (Net)	<u>\$ 8,203</u>	<u>\$ 6,048</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Bobby Wilson, Treasurer, at phone number (318) 992-2002.

BASIC FINANCIAL STATEMENTS

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA
 Statement of Net Assets
 October 31, 2009**

		GENERAL FUND
ASSETS		
Cash & Cash Equivalents	\$	18,818
Investments		21,773
Receivables (Net of Allowances for Uncollectibles)		1,598
Capital Assets (Net)		6,048
TOTAL ASSETS		48,237
 LIABILITIES		
Accounts, Salaries, & Other Payables		560
TOTAL LIABILITIES		560
 NET ASSETS		
Invested in Capital Assets, Net of Related Debt		6,048
Unrestricted		41,629
TOTAL NET ASSETS	\$	47,677

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA
 Statement of Activities
 For the Year Ended October 31, 2009**

	PROGRAM REVENUES					NET (EXPENSES) REVENUES & CHANGE IN NET ASSETS
GOVERNMENTAL ACTIVITIES	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue		Governmental Activities
General	Expenses \$(40,975)	\$ -0-	\$ -0-	\$ -0-		(40,975)
				Intergovernmental Revenues		41,103
				Interest Income		683
				TOTAL GENERAL REVENUES		<u>41,786</u>
				CHANGE IN NET ASSETS		811
				NET ASSETS-BEGINNING		46,866
				NET ASSETS-ENDING		<u>\$ 47,677</u>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA
 Balance Sheet, Governmental Funds
 October 31, 2009**

		<u>GENERAL FUND</u>
ASSETS		
Cash & Cash Equivalents	\$	18,818
Investments		21,773
Receivables (Net of Allowances for Uncollectables)		1,598
TOTAL ASSETS		<u>42,189</u>
 LIABILITIES & FUND BALANCE		
Accounts, Salaries, & Other Payables		560
Unreserved Fund Balance Reported In General Fund		41,629
TOTAL LIABILITIES & FUND BALANCE	\$	<u>42,189</u>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
 Governmental Funds
 For the Year Ended October 31, 2009**

	GENERAL FUND
REVENUES	
Intergovernmental	\$ 41,103
Interest Income	683
TOTAL REVENUES	41,786
 EXPENDITURES	
Salaries/Personnel Costs	1,800
Office Expense	11,685
Travel	2,222
Insurance	285
Professional Fees	2,290
Copier Lease	8,665
Cellular Phone	3,934
Other Administration	7,939
TOTAL EXPENDITURES	38,820
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 2,966
 FUND BALANCES-BEGINNING	 38,663
FUND BALANCES-ENDING	\$ 41,629

The accompanying notes are an integral part of this statement.

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

The Judicial Expense Fund is part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the LaSalle Parish Police Jury.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Judicial Expense Fund.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Judicial Expense Fund reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

C. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

	Bank Balance 10/31/2009
Bank Balances	\$ <u>40,591</u>
<i>Secured as Follows:</i>	
FDIC (<i>Category-1</i>)	\$ <u>40,591</u>

Amounts on deposit were fully secured as of October 31, 2009 and were secured by the following pledges:

Description	Market Value
FDIC (Category 1)	\$ 40,591
Securities (Category 2)	-0-
Total	\$ <u>40,591</u>

D. VACATION, SICK LEAVE & COMPENSATED ABSENCES

The Judicial Expense Fund has no leave policies.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

F. RECONCILIATIONS OF GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The following reconciles the fund balances of governmental funds to the government-wide statement of net assets.

Capital Assets (Net of Accumulated Depreciation)	\$	<u>6,048</u>	
Net Adjustment	\$	<u>6,048</u>	

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The following reconciles the net changes in fund balance-total governmental funds to the changes in net assets of governmental activities.

Capital Outlay	\$	-0-	
Depreciation Expense		<u>(2,155)</u>	
Net Adjustment	\$	<u>(2,155)</u>	

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

		Beginning Balance		Additions		Deletions		Ending Balance
Furnishings & Equipment	\$	104,178	\$	-0-	\$	-0-	\$	104,178
Accumulated Depreciation		<u>(95,975)</u>		<u>(2,155)</u>		<u>-0-</u>		<u>(98,130)</u>
Net Fixed Assets	\$	<u>8,203</u>	\$	<u>(2,155)</u>	\$	<u>-0-</u>	\$	<u>6,048</u>

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
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**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

3. RECEIVABLES

The receivables at October 31, 2009 are detailed below:

Intergovernmental	\$ <u>1,598</u>
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

4. OPERATING LEASE

The Twenty-Eighth District Court has an operating lease with Kyocera Mita America, Inc. for copy machines. The lease payment is \$683 per month for 36 months beginning August 2, 2007.

Future lease payments are as follows:

2010	6,830
Total	\$ <u>6,830</u>

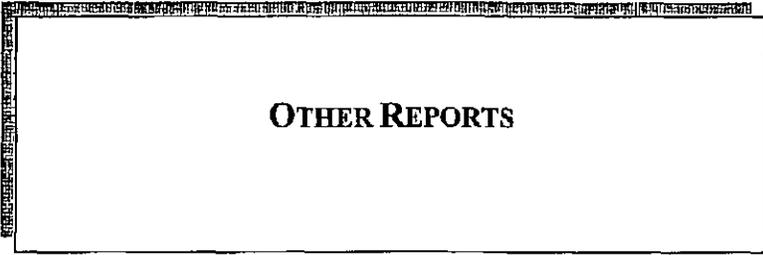
REQUIRED SUPPLEMENTAL INFORMATION

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
 Budget and Actual
 General Fund
 For the Year Ended October 31, 2009**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ 44,000	\$ 44,000	\$ 41,103	\$ 2,897
Interest Income	-0-	-0-	683	683
TOTAL REVENUES	<u>44,000</u>	<u>44,000</u>	<u>41,786</u>	<u>3,580</u>
EXPENDITURES				
Salaries/Personnel Costs	-0-	-0-	1,800	(1,800)
Office Expense	2,500	2,500	11,685	(9,185)
Travel	2,500	2,500	2,222	278
Insurance	-0-	-0-	285	(285)
Professional Fees	-0-	-0-	2,290	(2,290)
Copier Lease	24,500	24,500	8,665	15,835
Cellular Phone	-0-	-0-	3,934	(3,934)
Other Administration	14,500	14,500	7,939	6,560
TOTAL EXPENDITURES	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>38,820</u>	<u>\$ 5,179</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			2,966	
FUND BALANCES-BEGINNING			<u>38,663</u>	
FUND BALANCES-ENDING			<u>\$ 41,629</u>	

The accompanying notes are an integral part of this statement.



OTHER REPORTS

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

JOHN R. VERCHER PC
Certified Public Accountants

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

**INDEPENDENT AUDITOR'S 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 Judge J. Christopher Peters
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
LaSalle Parish
State of Louisiana

We have audited the accompanying financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, as of and for the year ended October 31, 2009, which collectively comprise the District's financial statements and have issued our report thereon dated January 27, 2010. We conducted our 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

John R. Vercher PC

January 27, 2010
Jena, Louisiana

**JUDICIAL EXPENSE FUND OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 PARISH OF LASALLE
 STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
 OCTOBER 31, 2009**

We have audited the financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2009 and have issued our report thereon dated January 27, 2010. 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. Our audit of the financial statements as of October 31, 2009 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Other Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses Yes No Other Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
 For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs: (Not Applicable)

CFDA Number (s)

Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs:

 \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes No

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
(CONTINUED)
OCTOBER 31, 2009**

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

No items to report.

Section III Internal Control

No items to report.

Section IV Federal Awards Findings and Questioned Costs.

Not applicable.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

JOHN R. VERCHER PC
Certified Public Accountants

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MANAGEMENT LETTER COMMENTS

During the course of our audit, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year management letter comments.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended October 31, 2008.

PRIOR YEAR FINDINGS

There were no prior year findings.