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MARSHAL - CITY COURT
OF LAFAYETTE, LOUISIANA

A COMPONENT UNIT OF
THE CITY/PARISH CONSOLIDATED GOVERNMENT
OF LAFAYETTE, LOUISIANA

FINANCIAL REPORT AND
SUPPLEMENTARY INFORMATION

YEAR ENDED OCTOBER 31, 2001

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 3/13/02

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA

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INDEPENDENT AUDITORS' REPORT

To the Marshal
City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the accompanying component unit financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 2001. These component unit financial statements are the responsibility of the Marshal - City Court of Lafayette, 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 generally accepted auditing standards of the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred above present fairly, in all material respects, the financial position of the Marshal - City Court of Lafayette, Louisiana, as of October 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles of the United States of America.

WMDDH

In accordance with Government Auditing Standards, we have also issued our report dated January 23, 2002, on our consideration of the Marshal - City Court of Lafayette, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

January 23, 2002

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES
OCTOBER 31, 2001
WITH COMPARATIVE TOTALS AS OF OCTOBER 31, 2000

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	TOTALS MEMORANDUM ONLY	
	GENERAL	SPECIAL REVENUE	AGENCY	2001	2000
ASSETS					
Cash	$ 88,746	$ 47,923	$ 44,591	$ 181,260	$ 159,353
Accounts Receivable	13,005	-	-	13,005	14,409
TOTAL ASSETS	$ 101,751	$ 47,923	$ 44,591	$ 194,265	$ 173,762
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable	$ 3,644	$ -	$ -	$ 3,644	$ 3,229
Garnishments	-	-	44,591	44,591	2,526
Pending Forfeitures	-	3,975	-	3,975	3,974
TOTAL LIABILITIES	3,644	3,975	44,591	52,210	9,729
FUND EQUITY					
Fund Balance					
Unreserved	98,107	43,948	-	142,055	164,033
TOTAL LIABILITIES AND FUND EQUITY	$ 101,751	$ 47,923	$ 44,591	$ 194,265	$ 173,762

The Accompanying Notes are an Integral Part of This Statement.

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED OCTOBER 31, 2001
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 2000

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTALS MEMORANDUM ONLY	
	COST	BOND FORFEITURE	EQUITABLE SHARING	DRUG ENFORCEMENT	2001	2000
REVENUES						
Bond Forfeitures	$ -	$ 26,048	$ -	$ -	$ 26,048	$ 23,856
Drug Seizures	-	-	-	1,267	1,267	51,819
Equitable Sharing Receipts	-	-	-	-	-	1,901
Fees and Commissions	111,432	-	-	-	111,432	116,790
Interest	-	677	19	498	1,194	1,535
Total Revenues	111,432	26,725	19	1,765	139,941	195,901
EXPENDITURES						
Salaries and Overtime	18,942	-	-	-	18,942	18,350
Advertising	-	-	-	583	583	678
Automobile Expenses	5,959	-	-	-	5,959	6,081
Badges	74	-	-	-	74	525
Belts and Holsters	652	-	-	-	652	880
Clothing Allowance	9,350	-	-	-	9,350	9,150
Computer Expenses	8,517	-	-	-	8,517	9,319
Drug Education Programs	-	-	-	-	-	199
Dues and Subscriptions	1,125	-	-	-	1,125	900
Emergency Equipment	4,221	-	-	-	4,221	6,946
Equipment - Police Enforcement	-	-	-	9,558	9,558	6,888
Equipment Maintenance	288	-	-	-	288	232
Handcuffs and Cases	339	-	-	-	339	544
Miscellaneous	20	-	-	-	20	-
Nightsticks	34	-	-	-	34	183
Office Equipment and Furniture	973	-	-	-	973	1,379
Office Expense	4,796	-	-	-	4,796	5,022
Office Facilities	214	-	-	-	214	612
Pistols	260	-	-	-	260	2,190
Postage	6,428	-	-	-	6,428	6,934
Printing and Binding	2,194	-	-	-	2,194	4,397
Professional Fees	3,200	-	-	-	3,200	3,200
Radio Equipment	426	55,766	-	-	56,192	503
Radio Maintenance	564	-	-	-	564	748
Reference Books and Publications	4,344	-	-	-	4,344	4,376
Security Equipment	2,056	-	-	-	2,056	1,943
Shotguns and Ammo	1,514	-	-	-	1,514	2,313
Telephone	12,091	-	-	-	12,091	11,631
Training and Seminars	2,857	-	-	-	2,857	1,681
Transportation	1,706	-	-	-	1,706	3,122
Travel & Meetings	984	-	-	-	984	4,372
Uniforms	1,884	-	-	-	1,884	2,058
Total Expenditures	96,012	55,766	-	10,141	161,919	117,356
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,420	(29,041)	19	(8,376)	(21,978)	78,545
FUND BALANCE-BEGINNING	5,253	106,475	1,917	50,388	164,033	85,488
FUND BALANCE-ENDING	$ 20,673	$ 77,434	$ 1,936	$ 42,012	$ 142,055	$ 164,033

The Accompanying Notes are an Integral Part of This Statement.

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPES FOR THE YEAR ENDED OCTOBER 31, 2002 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED OCTOBER 31, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	2000 ACTUAL
REVENUES				
Bond Forfeitures	$ -	$ 26,048	$ 26,048	$ 23,856
Drug Seizures	-	-	-	-
Equitable Sharing Receipts	-	-	-	-
Fees and Commissions	120,000	111,432	(8,568)	116,790
Interest	-	677	677	1,077
Total Revenues	120,000	138,157	18,157	141,723
EXPENDITURES				
Salaries and Overtime	20,397	18,942	1,455	18,350
Advertising	-	-	-	678
Automobile Expenses	6,000	5,959	41	6,081
Badges	331	74	257	525
Belts and Holsters	600	652	(52)	880
Clothing Allowance	9,350	9,350	-	9,150
Computer Expenses	8,568	8,517	51	9,319
Dues and Subscriptions	1,125	1,125	-	900
Emergency Equipment	5,000	4,221	779	6,946
Equipment Maintenance	375	288	87	232
Handcuffs and Cases	320	339	(19)	544
Miscellaneous	-	20	(20)	-
Nightsticks	200	34	166	183
Office Equipment and Furniture	2,000	973	1,027	1,379
Office Expense	5,000	4,796	204	5,022
Office Facilities	720	214	506	612
Pistols	-	260	(260)	2,190
Postage	7,000	6,428	572	6,934
Printing and Binding	4,000	2,194	1,806	4,397
Professional Fees	4,000	3,200	800	3,200
Radio Equipment	55,816	56,192	(376)	503
Radio Maintenance	648	564	84	748
Reference Books and Publications	5,000	4,344	656	4,376
Security Equipment	-	2,056	(2,056)	1,943
Shotguns and Ammo	2,500	1,514	986	2,313
Telephone	12,136	12,091	45	11,631
Training and Seminars	2,857	2,857	-	1,681
Transportation	3,575	1,706	1,869	3,122
Travel and Meetings	2,554	984	1,570	4,372
Uniforms	1,590	1,884	(294)	2,058
Total Expenditures	161,662	151,778	9,884	110,269
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,662)	(13,621)	28,041	31,454
FUND BALANCE-BEGINNING	111,728	111,728	-	80,274
FUND BALANCE-ENDING	$ 70,066	$ 98,107	$ 28,041	$ 111,728

The Accompanying Notes are an Integral Part of This Statement.

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND TYPE
FOR THE YEAR ENDED OCTOBER 31, 2001

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
GARNISHMENT FUND				
ASSETS				
Cash	$ 2,526	$ 593,583	$ 551,518	$ 44,591
Garnishments Receivable	-	-	-	-
TOTAL ASSETS	$ 2,526	$ 593,583	$ 551,518	$ 44,591
LIABILITIES				
Garnishments	$ 2,526	$ 593,583	$ 551,518	$ 44,591
TOTAL LIABILITIES	$ 2,526	$ 593,583	$ 551,518	$ 44,591

The Accompanying Notes are an Integral Part of This Statement.

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2001

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity - The Marshal - City Court of Lafayette, Louisiana (the Marshal) is a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. The Marshal is an elected official and serves six year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City Court of Lafayette, Louisiana. Operations of the Marshal's office are funded by court costs charged by the City Court of Lafayette, Louisiana attributable to the performance of the Marshal's duties and to a Federal Equitable Sharing Agreement with the United States Federal government.

The Marshal - City Court of Lafayette, Louisiana prepares its financial statements in accordance with the standards established by the Governmental Accounting Standards Board (GASB). GASB 14 has defined the governmental reporting entity to be the City/Parish Consolidated Government of Lafayette, Louisiana. The accompanying statements present only transactions of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana.

Annually the City/Parish Consolidated Government of Lafayette, Louisiana issues general purpose financial statements which should include presentation of the activities contained in the accompanying financial statements.

Fund Accounting - The accounts of the Marshal - City Court of Lafayette, Louisiana are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self - balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following funds are presented in this report:

<u>Governmental Fund Type</u>

General Fund - This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

Special Revenue Fund - This type of fund is used to account for the Marshal's revenues which are legally restricted for use in drug enforcement and education. This fund is financed through a sixty percent (60%) allocation of monies seized in drug related arrests and a Federal Equitable Sharing Agreement with the United States Departments of Justice and the Treasury sharing forty percent (40%) of available amounts with participating local law enforcement agencies.

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fiduciary Fund Type

Agency Fund - This fund is used to account for assets held by the Marshal as agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency Fund is used for the collection of court - ordered judgments. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures 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. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The Agency Fund is prepared on the cash basis of accounting which approximates the modified accrual basis of accounting.

Budgets and Budgetary Accounting - The Marshal - City Court of Lafayette, Louisiana is required to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP") of the United States of America.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

a. Each year, prior to November 1, the Marshal prepares and adopts a budget for the succeeding fiscal year. The budget includes proposed expenditures and the means of financing them.

b. The budget must be revised and approved by the Marshal for any increase in budgetary expenditures.

c. All budgetary appropriations lapse at the end of each fiscal year.

Comparative Data - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Total Columns on Combined Statements - Total columns on the combined statements are captioned " Memorandum Only " to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles of the United States of America. Neither is such data comparable to a consolidation.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America 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.

(B) CASH

As of October 31, 2001, all cash balances of the Marshal were fully insured by the Federal Deposit Insurance Corporation.

(C) ACCOUNTS RECEIVABLE

The Marshal's daily operations are financed through court costs and commissions as well as bond forfeitures earned from providing services to the City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. Amounts due to the Marshal for rendering such services totaled $13,005 at October 31, 2001.

(D) LEASES

Included in automobile expenditures are monthly vehicle lease payments. The lease is a forty-eight (48) month operating lease requiring lease payments of $497 per month beginning December 1, 1999 and expiring November 30, 2003. Future minimum payments under the lease are as follows:

YEAR ENDED OCTOBER 31:

2002	$ 5,964
2003	5,964
2004	497
Total	$12,425

(E) EXPENDITURES OF THE CITY MARSHAL'S OFFICE PAID BY THE PARISH GOVERNMENT

The Marshal's administrative office is located in a building owned by the Lafayette Parish Consolidated Government. The cost of maintaining and operating this building, as required by statute, is paid by the Lafayette Parish Government. These expenditures are not included in the accompanying financial statements.

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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

To the Marshall
City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the financial statements of the Marshal-City Court of Lafayette, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 2001, and have issued our report thereon dated January 23, 2002. We conducted our audit in accordance with generally accepted auditing standards of the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the Marshal-City Court of Lafayette, Louisiana's financial statements are free of material misstatement, we 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 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. However, we noted one matter involving compliance with certain provisions of laws and regulations that we have reported to the Marshal – City Court of Lafayette in a separate letter dated January 23, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Marshal-City Court of Lafayette, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Marshal-City Court of Lafayette, Louisiana, the Consolidated Government of Lafayette, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

January 23, 2002

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED OCTOBER 31, 2001

We have audited the financial statements of the Marshal - City Court of Lafayette, Louisiana as of and for the year ended October 31, 2001, and have issued our report thereon dated January 23, 2002. We conducted our audit in accordance with generally accepted auditing standards of the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Our audit of the financial statements of October 31, 2001 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
Reportable Conditions	☐ Yes	☒ No

Compliance

Compliance Material to Financial Statements	☐ Yes	☒ No

Section II Financial Statement Findings

None

Section III Federal Award Findings and Questioned Costs

None

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED OCTOBER 31, 2001

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
No prior year findings.	
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No prior year findings.	
SECTION III MANAGEMENT LETTER	
No prior year findings.	

MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED OCTOBER 31, 2001

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
None.	
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
None	
SECTION III MANAGEMENT LETTER	
2001ML-1 Unclaimed Property – The Marshal should make reasonable attempts to locate payees of stale checks, in excess of one year, of the City Marshal's Garnishment Account. Subsequently, the Marshal should remit the unclaimed property to the State Department of Revenue and Taxation Bond Security and Redemption Fund in compliance with State law.	Management will ensure that all unclaimed property is handled in compliance with the Uniform Unclaimed Property Act of 1997. We believe that this will eliminate this weakness.

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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†M. ACC. (TAXATION)

Mr. Earl J. Picard
Marshal, City Court of Lafayette

In planning and performing our audit of the financial statements of the Marshal, City Court of Lafayette, a component unit of the Lafayette Parish Government, for the year ended October 31, 2001, we considered the Marshal's internal control structure and compliance with laws and regulations to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure, compliance issues, and other operational matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure, compliance, or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

UNCLAIMED PROPERTY

2001-1 - We noted during our audit instances of checks drawn on the City Marshal's Garnishment Account outstanding in excess of one year. In order for the Marshal to be in compliance with the Uniform Unclaimed Property Act of 1997 (RS 9:151), unclaimed property held by the Marshal for a period of one year should be remitted to the State Department of Revenue and Taxation Bond Security and Redemption Fund. We suggest that the Marshal make reasonable attempts to locate the payees of the stale checks and make the required disbursements. If those attempts fail, we suggest that the unclaimed funds be remitted to the State Department of Revenue and Taxation Bond Security and Redemption Fund in compliance with State law.

We wish to thank the Marshal, City Court of Lafayette's staff for their support and assistance during our audit.

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

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

January 23, 2002