

PINEVILLE CITY COURT

PINEVILLE, LOUISIANA

AGREED UPON PROCEDURES

AS OF AUGUST 31, 2003



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS



PAYNE, MOORE & HERRINGTON, LLP

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Phillip Terrell, City Judge
City Court of Pineville, Louisiana

We have performed the procedures enumerated below, which were requested by the Louisiana State Police and agreed to by you, solely to assist you with respect to receipts for probation fees and criminal bonds for the period January 1, 2003 through August 31, 2003. The Court's management is responsible for the Court's accounting records relating to these receipts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the City Court of Pineville, Louisiana. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purposes.

Our procedures and findings are as follows:

1. **Procedure:** Reconcile receipts for probation fees per the probation receipts books to the amount deposited for these receipts for the period of January 1, 2003 through August 31, 2003, noting any differences.

Finding: We reconciled receipts for probation fees per the probation receipts books to the amount deposited for these receipts for the period of January 1, 2003 through August 31, 2003. Only one minor difference was noted. We have complied with the Louisiana State Police's request that we not include the details of this difference in this report; however, we have reported the details to the State Police and management of the Court.

2. **Procedure:** Reconcile supporting receipts for the Court's Criminal Bond Account to amounts deposited into the Criminal Bond bank account for the period of January 1, 2003 through August 31, 2003, noting any differences.

Finding: We noted certain differences in reconciling receipts for the Court's Criminal Bond Account to amounts deposited into the Criminal Bond bank account for the period of January 1, 2003 through August 31, 2003. We have complied with the Louisiana State Police's request that we not include the details of these differences in this report; however, we have reported these details to the State Police and management of the Court.

MARVIN A. JUNEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

MICHAEL A. JUNEAU, C.P.A.

H. FRED RANDOW, C.P.A.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records relating to receipts for probation fees and criminal bonds for the period January 1, 2003 through August 31, 2003. Accordingly, we do express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the City Court of Pineville, Louisiana and the Louisiana State Police. It is not intended to be and should not be used by anyone other than the specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 7, 2003

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