

**CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA**

Financial Report,

Internal Control and Compliance Report

December 31, 2001



**CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA
Financial Report,
Internal Control and Compliance Report
December 31, 2001**

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

To the Honorable Jude Thaddeus Fanguy, Judge
City Court of Houma
Terrebonne Parish, Louisiana

We have audited the accompanying general-purpose financial statements of the City Court of Houma, Louisiana, a component unit of Terrebonne Parish Consolidated Government, as of December 31, 2001 and for the year then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of City Court of Houma's management. Our responsibility is to express an opinion on these general-purpose 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 Statements*, 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 general-purpose 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of City Court of Houma, Louisiana as of December 31, 2001 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining financial statements of individual funds and supplementary schedules and information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the combined general-purpose financial statements of the City Court of Houma. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

To the Honorable Jude Thaddeus Fanguy, Judge
City Court of Houma, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2002 on our consideration of the City Court of Houma's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Stagni & Company

Thibodaux, Louisiana
March 21, 2002



CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA
Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 2001

	Governmental Fund Types	Fiduciary Fund Types	Account Group General	Totals (Memorandum Only)
	Fund	Agency Funds	Fixed Assets	
<u>ASSETS</u>				
Cash	\$ 37,033	\$ 302,426		\$ 339,459
Investments	202,100	334,919		537,019
Fixed assets			\$ 266,674	266,674
Total assets	\$ 239,133	\$ 637,345	\$ 266,674	\$ 1,143,152
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	\$ 9,501			\$ 9,501
Due to Terrebonne Parish Consolidated Govt	106,349			106,349
Due to other governments		\$ 182		182
Due to others		2,432		2,432
Bonds held for future disposition		25,848		25,848
Civil funds held for future disposition		511,407		511,407
Criminal funds held for future disposition		97,476		97,476
Total liabilities	115,850	637,345		753,195
<u>FUND EQUITY</u>				
Investment in general fixed assets			\$ 266,674	266,674
Fund balance - unreserved, undesignated	123,283			123,283
Total fund equity	123,283		266,674	389,957
Total liabilities and fund equity	\$ 239,133	\$ 637,345	\$ 266,674	\$ 1,143,152

See notes to financial statements.

CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual - General Fund
For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
REVENUES			
Charges for services:			
Criminal fees	\$ 366,150	\$ 365,712	\$ (438)
Juvenile fees	69,000	\$ 68,849	(151)
Civil fees	155,000	150,460	(4,540)
Intergovernmental revenue	88,600	91,449	2,849
Miscellaneous:			
Interest	32,500	30,459	(2,041)
Other	3,500	2,753	(747)
Total revenues	<u>714,750</u>	<u>709,682</u>	<u>(5,068)</u>
EXPENDITURES			
Current:			
Reimbursement to Terrebonne Parish Consolidated Government	255,000	325,355	(70,355)
Transfer to Parish for Building Fund	62,550	56,235	6,315
Salaries and employee benefits	33,800	33,785	15
Office supplies	31,000	33,285	(2,285)
Postage	11,000	11,653	(653)
Law books, dues and publications	2,600	2,037	563
Professional services	85,500	92,528	(7,028)
Telephone	13,000	14,765	(1,765)
Computer expenditures	13,500	12,650	850
Microfilm services	51,500	49,465	2,035
Community work program	840	939	(99)
Education and seminars	52,000	59,977	(7,977)
Uniform and clothing allowance	6,800	6,862	(62)
Insurance	4,250	4,265	(15)
Miscellaneous	23,000	25,283	(2,283)
Equipment repairs and maintenance	10,000	12,905	(2,905)
Total current expenditures	<u>656,340</u>	<u>741,989</u>	<u>(85,649)</u>
Capital outlay	66,350	64,395	1,955
Total expenditures	<u>722,690</u>	<u>806,384</u>	<u>(83,694)</u>
Excess (deficiency) of revenues over expenditures	(7,940)	(96,702)	78,626
FUND BALANCES			
Beginning of year	254,330	254,330	-
Prior period adjustment	-	(34,345)	(34,345)
Beginning of year, restated	<u>254,330</u>	<u>219,985</u>	<u>(34,345)</u>
End of year	<u>\$ 246,390</u>	<u>\$ 123,283</u>	<u>\$ 44,281</u>

See notes to financial statements.

CITY COURT OF HOUMA
HOUMA, LOUISIANA
Notes to Financial Statements

INTRODUCTION

The City Court of Houma is organized under the Louisiana Revised Statute 13:1872. The City Court is a limited jurisdiction court handling civil suits up to \$20,000, adult misdemeanors and juvenile proceedings. The Honorable Judge of the City Court of Houma is an elected official whose current term ends December 31, 2002.

Note 1 ***Summary of Significant Accounting Policies***

The accounting policies of the City Court of Houma, Louisiana conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City Court of Houma's policies are described as follows.

A. Reporting Entity

As the governing authority of the parish, the Terrebonne Parish Consolidated Government is considered to be the primary government for financial reporting purposes for the Parish of Terrebonne. The reporting entity consists of the primary government and its component units. The basic criterion for determining whether a governmental department, agency, institution, commission, public authority or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Component units are defined as legally separate organizations for which the elected officials of the primary government are financial accountability.

The criteria used in determining whether financial accountability exists includes, appointing a voting majority of an organization's governing body, and the ability of the council to impose its will on that organization and/or; the potential for the organization to provide specific financial benefits to or imposes specific financial burdens on the council. In addition, an organization for which the council does not appoint a voting majority but are fiscally dependent on the council and/or organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship, should also be included in its reporting entity.

CITY COURT OF HOUMA
HOUMA, LOUISIANA
Notes to Financial Statements (Continued)

Note 1 **Summary of Significant Accounting Policies (Continued)**

A. Reporting Entity (continued)

The City Court of Houma is considered a component unit of the Terrebonne Parish Consolidated Government, if applying the criteria above. The City Court Judge is a separately elected official within the Houma Municipal Boundaries and is part of the operations of the city court system. Terrebonne Parish Consolidated Government can impose its will due to the financial benefit received by City Court for office space, maintenance, salaries and related expenditures and courtrooms.

B. Basis of Presentation

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds in the financial statements in this report are grouped into two broad categories as follows:

Governmental Fund Type

General Fund - The General Fund is used to account for all financial resources and expenditures of the City Court of Houma, Louisiana except those required to be accounted for in other funds.

Fiduciary Fund Type

Agency Funds - Agency Funds are used to account for assets held by the City Court of Houma, Louisiana as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Account Group

General Fixed Asset Account Group – The GFAAG is used to account for fixed assets not accounted for in proprietary or trust funds.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 1

Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

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

The governmental fund types and fiduciary fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Charges for services are recorded when earned since they are measurable and available. Miscellaneous revenues are recorded as revenues when received in cash by the City Court of Houma, Louisiana because they are generally not measurable until actually received.

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

D. Budgets

The City Court of Houma, Louisiana presents, adopts and amends an operating budget for the general fund as required by the Louisiana Local Government Budget Act. The budget is prepared on a modified accrual basis of accounting.

The budget presented in the Statement of Revenue, Expenditures and Changes in Fund Balanced – Budget and Actual is the final amended budget for the year.

The City Court of Houma does not utilize encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

E. Cash and Investments

State law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

City Court of Houma's cash includes amounts in regular and savings accounts.

CITY COURT OF HOUMA
HOUMA, LOUISIANA
Notes to Financial Statements (Continued)

Note 1 **Summary of Significant Accounting Policies (Continued)**

E. Cash and Investments (continued)

The City Court of Houma, Louisiana may invest idle funds as authorized by Louisiana Statutes, as follows:

- (a) United States bonds, treasury notes, certificates, or any other federally insured investments.
- (b) Time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana.
- (c) Mutual or trust funds, which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940 and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

F. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than capitalized in the governmental funds used to acquire them. No depreciation has been provided on general fixed assets.

All fixed assets acquired are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

G. Total columns on Combined Statements - Overview

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present the financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 2 **Deposits and Investments**

State law requires deposits (cash & certificates of deposit) be fully collateralized at all times. Acceptable collateralization includes the FDIC/FSLIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. In accordance with state law all cash and deposits were collateralized.

Cash and deposits are categorized into three categories of credit risk;

- Category 1 includes deposits covered by federal depository insurance or by collateral held by the City Court or its agent, in the City Court's name.
- Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department, or its agent in the City Court's name.
- Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the City Court's name.

The year-end balances of deposits are as follows:

	Category 1	Category 2	Category 3	Reported Amount
Time Deposits	\$226,930		\$129,968	\$339,459
Certificates of Deposit	122,012			122,012
Totals	\$348,942		\$129,968	\$461,472

At year-end, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of depositors. The GASB, which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

CITY COURT OF HOUMA
HOUMA, LOUISIANA
Notes to Financial Statements (Continued)

Note 2 **Deposits and Investments (Continued)**

The City Court of Houma, Louisiana's investments are categorized below to an indication of the level of risk assumed at year-end:

- Category 1 includes investments that are insured or registered or for which the securities are held by the City Court of Houma, Louisiana or its agent in the City Court of Houma, Louisiana's name.
- Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City Court of Houma, Louisiana's name.
- Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the City Court of Houma, of Louisiana's name.

Balances at December 31, 2001 were as follows:

Fair Value:	Category 1	Category 2	Category 3	Reported Amount
Government-Backed Money Market Accounts			\$110,199	\$110,199
Federal National Mortgage Association (FNMA) Notes			3,661	3,661
Federal Home Loan Mortgage Corp. (FHLMC) Notes			179,445	179,445
Scudder US Government Mutual Funds			121,702	121,702
Certificates of Deposit	\$122,012			122,012
Totals	\$122,012		\$415,007	\$537,019

Note 3 **Changes in General Fixed Assets**

A summary of changes in general fixed assets are as follows:

	Beginning balance	Additions	Deletions & adjustments	Ending balance
Furniture & equipment	\$213,821	\$64,395	\$11,542	\$266,674

CITY COURT OF HOUMA
HOUMA, LOUISIANA
Notes to Financial Statements (Continued)

Note 4 **Employee Retirement Systems**

All individuals who work at City Court of Houma, Louisiana are primarily paid by the Terrebonne Parish Consolidated Government and are consequently members of the State Parochial Employee's Retirement System of Louisiana and the Louisiana State Employee's Retirement System. GASB requires certain disclosures for employers who maintain retirement plans for their employees. All individuals employed at the City Court of Houma, Louisiana are primarily compensated by others who disclose the required retirement plan information in their separately issued financial statements. The retirement plan mentioned above is administered and controlled by a separate board of trustees.

Note 5 **Reimbursement to Terrebonne Parish Consolidated Government**

The Terrebonne Parish Consolidated Government pays certain operating costs of the City Court of Houma, Louisiana. These costs include salaries and benefits, supplies, utilities and insurance and are not recognized as expenditures by the City Court of Houma, Louisiana and accordingly, are not included in the general-purpose financial statements. Houma City Court reimburses the Terrebonne Parish Consolidated Government the excess of an agreed upon monthly budgeted amount (this year that amount is \$50,345 per month or \$604,146 for the year). The total amount incurred by the TPCG was \$929,500 of which the City Court of Houma reimbursed \$325,355.

Note 6 **Risk Management**

City Court of Houma, Louisiana is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

CITY COURT OF HOUMA
HOUMA, LOUISIANA

Notes to Financial Statements (Continued)

Note 7 **Cooperative Endeavor Agreement – Building Fund**

Beginning April 9, 2001 a cooperative endeavor was entered into pursuant to a resolution of the Terrebonne Parish Council to provide for the receipt, accounting and management of fees collected under LRS Title 13, Section 1910 (known as Act 901 fees) that provides for a City Court Building Fund to be “dedicated exclusively to the acquisition, leasing, construction, equipping, and maintenance of new and existing city courts and for the maintenance and payment of any bond indebtedness on any such existing facilities”

The fee of not to exceed \$10 is assessed on all civil and criminal cases filed in the jurisdiction of the Houma City Court. The City Court of Houma collects these fees and remits the fees monthly to the Terrebonne Parish Consolidated Government to account for these fees as prescribed. The amount collected for the current year is \$61,724 of which \$56,235 was remitted.

Note 8 **Prior Period Adjustment**

An adjustment was made to decrease the General Fund fund balance for the reimbursement to the TPCG for December 2000 that was not set up in the prior year.

SUPPLEMENTARY SCHEDULES
AND INFORMATION

AGENCY FUNDS

Civil Cost Fund - The Civil Cost Fund is maintained for the purpose of collecting advanced costs on civil, small claims, and eviction cases. When the Judge, Marshall, Sheriffs, etc. earn the fees, they are disbursed and any excess of advanced costs remitted by the plaintiff is refunded.

Criminal Cost Fund - The Criminal Cost Fund is maintained for the purpose of collecting and disbursing fees and costs on all criminal misdemeanors and juvenile proceedings.

Bond Fund - The Bond Fund is maintained to account for bonds deposited with the Court.

CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA

*Combining Balance Sheet
All Agency Funds
December 31, 2001*

ASSETS	Civil Cost Fund	Criminal Cost Fund	Bond Fund	Totals
Cash	\$ 176,670	\$ 97,476	\$ 28,280	\$ 302,426
Investments	<u>334,919</u>			<u>334,919</u>
Total assets	<u>\$ 511,589</u>	<u>\$ 97,476</u>	<u>\$ 28,280</u>	<u>\$ 637,345</u>
LIABILITIES				
Due to other governments	\$ 182			\$ 182
Due to others			\$ 2,432	2,432
Bonds held for future disposition			25,848	25,848
Civil funds held for future disposition	511,407			511,407
Criminal funds held for future disposition		\$ 97,476		<u>97,476</u>
Total liabilities	<u>\$ 511,589</u>	<u>\$ 97,476</u>	<u>\$ 28,280</u>	<u>\$ 637,345</u>

CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA

Combining Statement of Changes in Agency Balances
All Agency Funds
As of and for the Year Ended December 31, 2001

	Civil Cost Fund	Criminal Cost Fund	Bond Fund	TOTALS
	\$ 442,126	\$ 91,507	\$ 16,409	\$ 550,042
Balance 12/31/00				
ADDITIONS				
Costs collected	308,848			308,848
Bonds collected			66,799	66,799
Fees collected	54,750	1,139,196		1,193,946
Interest and Miscellaneous Revenue	3,794	1,339		5,133
Total additions	<u>367,392</u>	<u>1,140,535</u>	<u>66,799</u>	<u>1,574,726</u>
DISBURSEMENTS				
Terrebonne Parish Consolidated Govt		413,343		413,343
City Court Fees and Fines		419,976		419,976
Judge's fees	165,313			165,313
Sheriff fees	16,329			16,329
Marshal's fees	49,928			49,928
Refunds	56,814	792		57,606
Secretary of State	1,250			1,250
Clerk of Court	6,299			6,299
Witnesses	568			568
Answering Interrogatories	1,610			1,610
District Attorney		68,680		68,680
Indigent Defender		113,939		113,939
Louisiana Commission on Law Enforcement		21,031		21,031
Administration fees		9,484		9,484
Traumatic Injury		8,405		8,405
Driver Improvement School		20,950		20,950
Restitution		51,400		51,400
Miscellaneous		1,166	2,089	3,255
Office of Motor Vehicles		5,400		5,400
Bonds forfeited			20,222	20,222
Bonds refunded			35,049	35,049
Total disbursements	<u>298,111</u>	<u>1,134,566</u>	<u>57,360</u>	<u>1,490,037</u>
Balance 12/31/01	<u>\$ 511,407</u>	<u>\$ 97,476</u>	<u>\$ 25,848</u>	<u>\$ 634,731</u>

***INTERNAL CONTROL AND
COMPLIANCE SECTION***



STAGNI & COMPANY, LLC

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Jude Thaddeus Fanguy, Judge.
City Court of Houma
Terrebonne Parish, Louisiana

We have audited the financial statements of the City Court of Houma, Louisiana as of and for the year ended December 31, 2001, and have issued our report thereon dated March 21, 2002. We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America 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 City Court of Houma, 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City Court of Houma'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 a material weakness. 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.

Honorable Jude Thaddeus Fanguy, Judge.
City Court of Houma
Terrebonne Parish, Louisiana
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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, management. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

March 21, 2002
Thibodaux, Louisiana



City Court of Houma
TERREBONNE PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2001

We have audited the financial statements of the City Court of Houma, Terrebonne Parish, Louisiana as of and for the year ended December 31, 2001, and have issued our report thereon dated April 14, 2001. 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. Our audit of the financial statements as of December 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

b. Federal Awards **N/A**

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified

For Major Programs Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)? Yes No

c. Identification of Major Programs: **N/A**

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

Section II Financial Statement Findings

NONE



CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA
Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2001

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE	

CITY COURT OF HOUMA
TERREBONNE PARISH, LOUISIANA
Management's Corrective Action Plan
For the Year Ended December 31, 2001

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE	