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**INDEPENDENT AUDITORS' REPORT ON
BASIC FINANCIAL STATEMENTS, COMPLIANCE,
AND INTERNAL CONTROLS OF
TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

FOR THE PARISH OF JEFFERSON, LOUISIANA

December 31, 2004

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 7-13-05

**TWENTY -FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

TABLE OF CONTENTS

December 31, 2004

	PAGE
INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Assets	7
Statement of Activities	8
Fund Financial Statements:	
Governmental Fund Balance Sheet	9
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets	10
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type	11
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Type to the Statement of Activities	12
Notes to Financial Statements	13-17
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	18
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	19-20

Kushner LaGraize, L.L.C.

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INDEPENDENT AUDITORS' REPORT

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited the accompanying component unit financial statements of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court, a component unit of Jefferson Parish, Louisiana (the Fund) as of and for the year ended December 31, 2004. These component unit financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these component unit 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 component unit 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the Fund as of December 31, 2004 and the results of its operations 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 a report dated May 26, 2005, on our consideration of the Fund's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations and contracts. 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 read in conjunction with this report in considering the results of our audit.

As described in Note I to the component unit financial statements, the Fund adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as amended by GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and GASB Statement No. 38, *Certain Financial Statements Note Disclosures*, as of January 1, 2004. These new accounting standards result in a change in the format and content of the component unit financial statements.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 6 and page 18, respectively, is not a required part of the component unit financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. 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.

KUSHNER LAGRAIZE, L.L.C.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
May 26, 2005

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

*Management's Discussion and Analysis
December 31, 2004*

The Management's Discussion and Analysis (MD&A) of the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund's (the Fund's) annual financial report provides important background information and management's analysis of the Fund's financial performance during the fiscal year that ended on December 31, 2004. Please read this section in conjunction with the component unit financial statements and the notes to the financial statements beginning on page 13 of this report.

The MD&A is a new element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. Certain comparative information between the current year (2004) and the prior year (2003) is required to be presented in the MD&A. Since this is the first year of implementing the new reporting model for this report, certain necessary comparative information of the previous year was not readily available. A comparative analysis will be provided in future years when prior information is available. We have developed comparative information to include in this analysis.

FINANCIAL HIGHLIGHTS

The assets of the Fund at the close of 2004 were \$9,226 and are considered unrestricted and may be used for any lawful purpose.

The Fund's total net deficit increased by \$35,177 in 2004.

The total cost of the Fund's programs increased by \$2,191 due to an increase in salaries and consulting expense.

The Fund's revenues decreased by \$16,990 primarily due to a decrease in the domestic support enforcement fees of over 13.5%.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

*Management's Discussion and Analysis - Continued
December 31, 2004*

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of the following basic parts: management's discussion and analysis (this section) the component unit financial statements, the notes to the financial statements and supplementary information.

The component unit financial statements contained in this report are presented using Governmental Accounting Standards Board (GASB) accounting principles. These financial statements provide overall information about the Fund's financial activities on both a short-term and long-term basis. The statement of net assets presents information about its assets (resources) and liabilities (the amounts obligated to its creditors). The statement of activities presents information about the current years' revenues and expenses. This statement can be used to measure operating improvements or deterioration. The statement also provides useful information for determining whether the Fund's revenues were sufficient to allow the Fund to recover all its costs. The notes to financial statements are also an integral part of this report.

FINANCIAL ANALYSIS OF THE FUND

The statement of net assets and the statement of revenues, expenses and changes in net assets report information about the Fund's activities. These two statements report the net assets of the Fund and changes in them. Increases or decreases in the Fund's net assets are one of a number of indicators of whether its overall financial health is improving or deteriorating. However, other non-financial factors such as number of domestic case filings should also be considered.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

*Management's Discussion and Analysis - Continued
December 31, 2004*

Net Assets

A summary of the Fund's statements of net assets is presented in Table I below.

TABLE I

Condensed Statements of Net Assets
as of December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>	<u>Change</u>
Current assets	\$ 9,226	\$ 43,148	\$ (33,922)
Total Assets	<u>9,226</u>	<u>43,148</u>	<u>(33,922)</u>
Current liabilities	<u>182,676</u>	<u>181,421</u>	<u>(1,255)</u>
Total Liabilities	<u>182,676</u>	<u>181,421</u>	<u>(1,255)</u>
Net assets:			
Unrestricted	<u>(173,450)</u>	<u>(138,273)</u>	<u>(35,177)</u>
Total net assets (deficit)	<u>\$ (173,450)</u>	<u>\$ (138,273)</u>	<u>\$ (35,177)</u>

As shown in Table I, total assets decreased by \$33,922 from \$43,148 in 2003 to \$9,226 at December 31, 2004. Liabilities increased by \$1,255 from \$181,421 in 2003 to \$182,676 at December 31, 2004.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

*Management's Discussion and Analysis - Continued
December 31, 2004*

Changes in Net Assets

The Fund's net deficit increased \$35,177 to \$(173,450) in fiscal year 2004, from \$(138,273) at the end of fiscal year 2003. The change resulted primarily from the decrease in domestic case filings during 2004.

Summary of Revenues, Expenses and Changes in Net Assets

The following table presents a summary of the Fund's historical revenues and expenses for the fiscal years ended December 31, 2004 and 2003.

TABLE 2

Condensed Statement of Revenues, Expenses and Changes in Net Assets
For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>	<u>Change</u>
Operating revenues	\$ 154,524	\$ 171,514	\$ (16,990)
Operating expenses	<u>189,701</u>	<u>187,510</u>	<u>2,191</u>
Operating income (loss)	<u>(35,177)</u>	<u>(15,996)</u>	<u>(19,181)</u>
 Change in net assets	 (35,177)	 (15,996)	 (19,181)
 Total net assets (deficit), beginning of year	 <u>(138,273)</u>	 <u>(122,277)</u>	 <u>(15,996)</u>
Total net assets (deficit), end of year	<u>\$ (173,450)</u>	<u>\$ (138,273)</u>	<u>\$ (35,177)</u>

Operating loss increased by \$19,181 in 2004. The loss was due to the decrease in domestic case filings during 2004. Total net deficits were \$(173,450) and \$(138,273) at the end of 2004 and 2003, respectively. The \$35,177 increase in the deficit is due to the factors noted above.

Contacting the Fund's Financial Management

This financial report is designed to provide all interested parties with a general overview of the Fund's finances and to demonstrate the Fund's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at (504) 364-3990.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

STATEMENT OF NET ASSETS

December 31, 2004

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 2,500
Due from Clerk of Court	5,985
Accounts receivable - other	<u>741</u>
TOTAL ASSETS	<u>9,226</u>
LIABILITIES	
Due to Parish of Jefferson	<u>182,676</u>
TOTAL LIABILITIES	<u>182,676</u>
NET ASSETS	
Unrestricted	<u>(173,450)</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (173,450)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

STATEMENT OF ACTIVITIES

December 31, 2004

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Net (Expense) Revenue</u>
Governmental Activities:			
Domestic Relations Section Expense Fund	\$ <u>189,701</u>	\$ <u>154,524</u>	\$ <u>(35,177)</u>
Total Governmental Activities	<u>\$ 189,701</u>	<u>\$ 154,524</u>	<u>(35,177)</u>
Decrease in net assets			(35,177)
Net assets (deficit) - January 1, 2004			<u>(138,273)</u>
Net assets (deficit) - December 31, 2004			<u>\$ (173,450)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

GOVERNMENTAL FUND BALANCE SHEET

December 31, 2004

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
ASSETS	
Cash	\$ 2,500
Due from Clerk of Court	5,985
Accounts receivable - other	<u>741</u>
TOTAL ASSETS	<u>\$ 9,226</u>
LIABILITIES AND FUND EQUITY (DEFICIT)	
LIABILITIES	
Due to Parish of Jefferson	\$ 182,676
FUND EQUITY (DEFICIT)	
Fund deficit	<u>(173,450)</u>
TOTAL FUND EQUITY (DEFICIT)	<u>(173,450)</u>
TOTAL LIABILITIES AND FUND EQUITY (DEFICIT)	<u>\$ 9,226</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET ASSETS**

December 31, 2004

Total Fund Balance (Deficit) at December 31, 2004 Governmental Fund	<u>\$ (173,450)</u>
Net Assets (Deficit) at December 31, 2004	<u>\$ (173,450)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND DEFICIT - GOVERNMENTAL FUND TYPE

Year Ended December 31, 2004

	<u>General Fund</u>
Revenues	
Charges for services	
Clerk of Court - domestic filing fees	\$ 42,420
Domestic support enforcement fees	111,752
Case printout fees	<u>65</u>
Total Revenues	154,237
Expenditures	
Current	
General government	
Salaries	182,676
Auditing	6,100
Bank fees	799
Postage	<u>126</u>
Total Current Expenditures	<u>189,701</u>
Excess (deficiency) of revenues over expenditures	(35,464)
Other Financing Sources	
Interest	<u>287</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(35,177)
Fund deficit	
Beginning of year	<u>(138,273)</u>
End of year	<u>\$ (173,450)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

December 31, 2004

Total net decrease in fund balance-governmental fund	<u>\$ (35,177)</u>
Decrease in net assets of governmental activities	<u>\$ (35,177)</u>

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund (the Fund) conform to U.S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

As provided by Revised Statutes 46:236.5, the Fund was created for the purpose of expediting the process for the establishment and enforcement of support obligations under the jurisdiction of the Twenty-Fourth Judicial District Court Domestic Relations Section.

As required by U. S. generally accepted accounting principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present only the Fund which is a component unit of Jefferson Parish, Louisiana (The Primary Government).

The Fund is a component unit of the Parish of Jefferson because it is considered to be fiscally dependent on Jefferson Parish. The significant factors for inclusion are: The Parish of Jefferson is responsible for funding deficits and the Fund serves residents of the Parish of Jefferson.

Basis of Presentation

The accompanying financial statements of the Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999. The Fund is required to implement this statement for the year ended December 31, 2004. As a result, a new financial statement presentation has been implemented.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. Activities are presented using the economic resources method. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with the government's activities are reported. Fund equity is classified as net assets. Government activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, the Statement of Net Assets and Statement of Activities present revenues, expenses and fixed asset acquisitions as follows:

Revenues - Revenues are recognized in the accounting period in which they are earned.

Expenses - Expenses are recorded when the liability is incurred or economic asset used.

Fixed Assets - Fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. There were no fixed assets at December 31, 2004.

Fund Financial Statements

The Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Financial Statements - Continued

Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fees collected and held by intermediary collecting governments at year-end on behalf of the Fund are considered susceptible to accrual and are recognized as revenues.

Cash

All of the Fund's deposits, including demand deposits, are carried at cost. At year-end, the carrying amount of these deposits were \$2,500 and the bank balance was \$40,096. All of the bank balance was covered by federal depository insurance.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2004

NOTE 2 - ACCOUNTING CHANGES AND RESTATEMENTS

During 2004, the Fund adopted GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. In accordance with GASB Statement No. 34, the government-wide financial statements are presented on the full accrual basis of accounting while the fund financial statements are presented to reflect the adjustments made to convert the fund financial statements to a full accrual basis. The reconciliation below identifies the adjustments to restate beginning net assets to a full accrual basis. Beginning governmental activity net assets were restated as follows:

Fund Balance (Deficit) at December 31, 2003:	
General Fund	\$ (138,273)
GASB Statement No. 34 adjustments:	
None	<u> -</u>
Restated Net Assets (Deficit) as of December 31, 2003	<u>\$ (138,273)</u>

NOTE 3 - DUE TO PARISH OF JEFFERSON

The 2004 operating budget of the Parish of Jefferson includes the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund for 2004. Under the provisions of Ordinance No. 17174, the general fund of the Parish of Jefferson was authorized to advance funds to the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund for initial start-up and operation. The funds advanced were to be paid back to the Parish of Jefferson general fund over a 10-year period. For the year ended December 31, 2004, the Parish of Jefferson's general fund included in its payroll three employees of the Fund. The total payroll and related expenses incurred by the Parish of Jefferson's general fund under this agreement for the year ended December 31, 2004, was \$182,676 and is reported in the amount shown as Due to Parish of Jefferson.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2004

NOTE 4 - DEFICIT FUND BALANCE - GENERAL FUND

The deficit fund balance of \$173,450 as of December 31, 2004, is a result of the funds advanced in 2004 by the Parish of Jefferson's general fund, and is reported as a liability in the amount shown as Due to Parish of Jefferson in the accompanying General Fund Balance Sheet (see Note 3). The Parish of Jefferson is responsible for funding deficits of the Fund.

NOTE 5 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The statutes which created the Fund place certain limitations and restrictions on the collections and disbursements of the Fund. The Fund is in compliance with all significant limitations and restrictions for 2004.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2004

	<u>BUDGETED AMOUNTS</u>		VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	<u>ORIGINAL AND FINAL BUDGET</u>	<u>GENERAL FUND</u>	
Revenues			
Charges for services			
Clerk of Court-domestic filing fees	\$ 45,000	\$ 42,420	\$ (2,580)
Domestic support enforcement fees	132,000	111,752	(20,248)
Case printout fees	<u>150</u>	<u>65</u>	<u>(85)</u>
Total Revenues	177,150	154,237	(22,913)
Expenditures			
Current			
General government			
Salaries	189,075	182,676	6,399
Auditing	5,500	6,100	(600)
Bank fees	500	799	(299)
Postage	<u>126</u>	<u>126</u>	<u>-</u>
Total Current Expenditures	<u>195,201</u>	<u>189,701</u>	<u>5,500</u>
Excess (deficiency) of revenues over expenditures	(18,051)	(35,464)	(17,413)
Other Financing Sources			
Interest	<u>300</u>	<u>287</u>	<u>(13)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(17,751)	(35,177)	(17,426)
Fund Deficit			
Beginning of Year	<u>(138,273)</u>	<u>(138,273)</u>	<u>-</u>
End of Year	<u>\$ (156,024)</u>	<u>\$ (173,450)</u>	<u>\$ (17,426)</u>

Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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INDEPENDENT AUDITORS' 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 Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited the component unit financial statements of the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund (the Fund) a component unit of Jefferson Parish, Louisiana, as of and for the year ended December 31, 2004, and have issued our report thereon dated May 26, 2005. 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.

Compliance

As part of obtaining reasonable assurance about whether the Fund's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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, 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 Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit 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 component unit 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 operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Twenty-Fourth Judicial District Court Judges, the Judicial Administrator and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than those specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

KUSHNER LAGRAIZE, L.L.C.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
May 26, 2005