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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, 2008

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 7/1/09

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

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December 31, 2008

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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, 2008. 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, 2008 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 29, 2009 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.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 6 and page 17, 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.

Metairie, Louisiana
May 29, 2009

TWENTY-FOURTH JUDICIAL DISTRICT COURT DOMESTIC RELATIONS SECTION EXPENSE FUND

Management's Discussion and Analysis

December 31, 2008

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, 2008. 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 an 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 (2008) and the prior year (2007) is required to be presented in the MD&A. The Statement of Net Assets and Statement of Activities provide information about the activities of the Domestic Relations Section Expense Fund as a whole. The Fund's financial statements present how activities were financed throughout the year as well as what remains for the future.

FINANCIAL HIGHLIGHTS

The assets of the Fund at the close of 2008 were \$70,639 and are considered unrestricted and may be used for any lawful purpose.

The Fund's total net deficit increased by \$134,482 in 2008.

The total cost of the Fund's programs increased by \$23,020 due to an increase in salaries and benefits.

The Fund's revenues decreased by \$4,415 primarily due to a decrease in the domestic support enforcement fees of over 4.3% and a decrease in the Clerk of Court fees of over 1.3%.

TWENTY-FOURTH JUDICIAL DISTRICT COURT DOMESTIC RELATIONS SECTION EXPENSE FUND

Management's Discussion and Analysis - Continued

December 31, 2008

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.

Due to the significant liability due to Jefferson Parish and the overall deficit in the Domestic Relations Section Expense Fund, the Court is exploring ways to reduce and/or eliminate these amounts. In 2009, as part of the process to reduce the liability, the Support Enforcement position was transferred to the Domestic Commissioner Section; thereby, reducing future salary expenditures. Currently, discussions continue to examine additional avenues to reduce and/or eliminate the liability due to Jefferson Parish which will in-turn reduce the Fund's deficit.

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

Management's Discussion and Analysis - Continued

December 31, 2008

Net Assets

A summary of the Funds statements of net assets is presented in Table I below.

TABLE I

Condensed Statements of Net Assets
as of December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>	<u>Change</u>
Current assets	\$ <u>70,639</u>	\$ <u>31,077</u>	\$ <u>39,562</u>
Total Assets	<u>70,639</u>	<u>31,077</u>	<u>39,562</u>
Current liabilities	<u>646,727</u>	<u>472,683</u>	<u>174,044</u>
Total Liabilities	<u>646,727</u>	<u>472,683</u>	<u>174,044</u>
Net assets:			
Unrestricted	<u>(576,088)</u>	<u>(441,606)</u>	<u>(134,482)</u>
Total net assets (deficit)	<u>\$ (576,088)</u>	<u>\$ (441,606)</u>	<u>\$ (134,482)</u>

As shown in Table I, total assets increased by \$39,562 from \$31,077 in 2007 to \$70,639 at December 31, 2008. Liabilities increased by \$174,044 from \$472,683 in 2007 to \$646,727 at December 31, 2008.

Changes in Net Assets

The Fund's net deficit increased \$134,482 to \$576,088 in fiscal year 2008, from \$441,606 at the end of fiscal year 2007. The change resulted primarily from the decrease in domestic case filing fees, domestic support enforcement fees, and the increase in expenditures during 2008.

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

Management's Discussion and Analysis - Continued

December 31, 2008

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, 2008 and 2007.

TABLE 2

Condensed Statement of Revenues, Expenses and Changes in Net Assets
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>	<u>Change</u>
Operating revenues	\$ 104,223	\$ 108,638	\$ (4,415)
Operating expenses	<u>238,705</u>	<u>215,685</u>	<u>23,020</u>
Operating income (loss)	<u>(134,482)</u>	<u>(107,047)</u>	<u>(27,435)</u>
 Change in net assets	 (134,482)	 (107,047)	 (27,435)
 Total net assets (deficit), beginning of year	 <u>(441,606)</u>	 <u>(334,559)</u>	 <u>(107,047)</u>
Total net assets (deficit), end of year	<u>\$ (576,088)</u>	<u>\$ (441,606)</u>	<u>\$ (134,482)</u>

Operating loss increased by \$27,435 in 2008. The loss was due to the decrease in domestic case filing fees, domestic support enforcement fees, and an increase in expenditures during 2008. Total net deficits were \$576,088 and \$441,606 at the end of 2008 and 2007, respectively. The \$134,482 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, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 67,501
Due from Clerk of Court	2,240
Accounts receivable - other	<u>898</u>
TOTAL ASSETS	<u>70,639</u>
LIABILITIES	
Due to Parish of Jefferson	<u>646,727</u>
TOTAL LIABILITIES	<u>646,727</u>
NET ASSETS	
Unrestricted	<u>(576,088)</u>
TOTAL NET ASSETS (DEFICIT)	<u>\$ (576,088)</u>

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

STATEMENT OF ACTIVITIES

December 31, 2008

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for <u>Services</u>	<u>Net (Expense)</u> <u>Revenues</u>
Governmental Activities:			
Domestic Relations Section Expense Fund	\$ <u>238,705</u>	\$ <u>104,223</u>	\$ <u>(134,482)</u>
 Total Governmental Activities	 <u>\$ 238,705</u>	 <u>\$ 104,223</u>	 <u>(134,482)</u>
 Decrease in net assets			 (134,482)
 Net assets (deficit) - January 1, 2008			 <u>(441,606)</u>
 Net assets (deficit) - December 31, 2008			 <u>\$ (576,088)</u>

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

GOVERNMENTAL FUND BALANCE SHEET

December 31, 2008

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
ASSETS	
Cash	\$ 67,501
Due from Clerk of Court	2,240
Accounts receivable - other	<u>898</u>
TOTAL ASSETS	<u>\$ 70,639</u>
LIABILITIES AND FUND EQUITY (DEFICIT)	
LIABILITIES	
Due to Parish of Jefferson	\$ 646,727
FUND EQUITY (DEFICIT)	
Fund deficit	<u>(576,088)</u>
TOTAL FUND EQUITY (DEFICIT)	<u>(576,088)</u>
TOTAL LIABILITIES AND FUND EQUITY (DEFICIT)	<u>\$ 70,639</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, 2008

Total Fund Balance (Deficit) at December 31, 2008	
Governmental Fund	<u>\$ (576,088)</u>
Net Assets (Deficit) at December 31, 2008	<u>\$ (576,088)</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, 2008

	<u>General Fund</u>
Revenues	
Charges for services	
Clerk of Court - domestic filing fees	\$ 33,530
Domestic support enforcement fees	70,386
Case printout fees	<u>5</u>
Total Revenues	103,921
Expenditures	
Current	
General government	
Salaries and benefits	228,222
Auditing	9,800
Bank fees	577
Postage	<u>106</u>
Total Current Expenditures	<u>238,705</u>
Excess (deficiency) of revenues over expenditures	(134,784)
Other Financing Sources	
Interest	<u>302</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(134,482)
Fund deficit	
Beginning of year	<u>(441,606)</u>
End of year	<u>\$ (576,088)</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, 2008

Total net decrease in fund balance-governmental fund	<u>\$ (134,482)</u>
Decrease in net assets of governmental activities	<u>\$ (134,482)</u>

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - 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.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2008

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, 2008.

Fund Financial Statements

The Fund uses funds 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.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2008

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 \$67,501. The bank balance of \$131,279 was fully covered by federal depository insurance.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2008

NOTE 2 - DUE TO PARISH OF JEFFERSON

The 2008 operating budget of the Parish of Jefferson includes the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund for 2008. 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, 2008, 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, 2008, was \$228,222 and is reported in the amount shown as Due to Parish of Jefferson.

Due to the significant liability due to the Parish of Jefferson, the Judges of the Twenty-Fourth Judicial District Court are currently examining options to reduce and/or eliminate this debt. Included in these options is the eventual transfer of all three employees of the Fund to the Domestic Commissioner Section; thereby reducing future salary expenditures which in turn would assist in the reduction of the Fund's deficit.

NOTE 3 - DEFICIT FUND BALANCE - GENERAL FUND

The deficit fund balance of \$576,088 as of December 31, 2008, is a result of the funds advanced in 2008, 2007 and 2006 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 2). The Parish of Jefferson is responsible for funding deficits of the Fund.

NOTE 4 - 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 2008.

**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, 2008

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>GENERAL FUND</u>	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
Revenues				
Charges for services				
Clerk of Court-domestic filing fees	\$ 40,000	\$ 32,000	\$ 33,530	\$ 1,530
Domestic support enforcement fees	90,000	77,000	70,386	(6,614)
Case printout fees	<u> -</u>	<u> 5</u>	<u> 5</u>	<u> -</u>
Total Revenues	130,000	109,005	103,921	(5,084)
Expenditures				
Current				
General government				
Salaries and benefits	218,019	224,000	228,222	(4,222)
Auditing	8,000	9,800	9,800	-
Bank fees	400	600	577	23
Postage	<u> 150</u>	<u> 150</u>	<u> 106</u>	<u> 44</u>
Total Current Expenditures	<u>226,569</u>	<u>234,550</u>	<u>238,705</u>	<u>(4,155)</u>
Excess (deficiency) of revenues over expenditures	(96,569)	(125,545)	(134,784)	(9,239)
Other Financing Sources				
Interest	<u> 1,000</u>	<u> 400</u>	<u> 302</u>	<u> (98)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(95,569)	(125,145)	(134,482)	(9,337)
Fund Deficit				
Beginning of Year	<u>(441,606)</u>	<u>(441,606)</u>	<u>(441,606)</u>	<u> -</u>
End of Year	<u>\$ (537,175)</u>	<u>\$ (566,751)</u>	<u>\$ (576,088)</u>	<u>\$ (9,337)</u>

Kushner LaGraize, L.L.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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, 2008, and have issued our report thereon dated May 29, 2009. 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 Fund'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 Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 Fund'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 Fund's financial statements that is more than inconsequential will not be prevented or detected by the Fund'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 Fund'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 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, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 29, 2009