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Prisoners Report

EAST BATON ROUGE PARISH
JUVENILE COURT

BATON ROUGE, LOUISIANA

DECEMBER 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the policy and other appropriate individuals. The report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, when appropriate, at the office of the parish clerk of court.

Released Date: 01-01-89

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INDEPENDENT AUDITOR'S REPORT

Honorable Judges of the
East Baton Rouge Parish Juvenile Court

We have audited the accompanying general purpose financial statements of the East Baton Rouge Parish Juvenile Court as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Baton Rouge Parish Juvenile Court'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 generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the East Baton Rouge Parish Juvenile Court as of December 31, 1999, and the results of its operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 8, 2000, on our consideration of the East Baton Rouge Parish Juvenile Court'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.


April 8, 2000

**EAST BATON ROUGE PARISH JUVENILE COURT
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 2022

	Governmental Fund Type		Fiduciary Fund Type		Account Group			Totals (Memorandum only) 10000
	General	Special Revenue	Agency		General Fund Assets	Long-Term Debt		
ASSETS								
Cash	\$ 234,789	\$ 41,318	\$ 34,544	\$ -	\$ -	\$ -	\$ -	\$ 270,652
Receivables:								
Intergovernmental:								
City-Parish	37,750	-	-	-	-	-	-	37,750
Louisiana Office of Addictive Disorders	8,317	-	-	-	-	-	-	8,317
Louisiana Commission on Law Enforcement	378	-	-	-	-	-	-	378
Other	7,295	-	-	-	-	-	-	7,295
Due from other funds	50	739	-	-	-	-	-	789
Fixed assets	-	-	-	-	373,650	-	-	373,650
Other debts:								
Amounts to be provided for retirement of long-term debt	-	-	-	-	-	928,382	-	928,382
Total assets and other debts	\$ 285,523	\$ 42,056	\$ 34,544	\$ -	\$ 373,650	\$ 928,382	\$ -	\$ 836,100

Continued

	Governmental Fund Type		Reducing Fund Type		Account Group		Totals (Memorandum only) 1999
	General	Special Revenue	Agency	General Fund Assets		General Long-Term Debt	
				General Fund Assets	General Long-Term Debt		
LIABILITIES AND FUND EQUITY							
CURRENT LIABILITIES							
Accounts payable	\$ 10,846	\$ -	\$ 2,965	\$ -	\$ -	\$ -	13,811
Bail bond deposits	-	-	29,640	-	-	-	29,640
Due to other governmental agencies	11,923	-	2,480	-	-	-	14,403
Due to other funds	690	60	99	-	-	-	709
Accrued salaries and related expense	8,626	-	-	-	-	-	8,626
	\$ 32,175	\$ 60	\$ 34,544	\$ -	\$ 101,262	\$ 101,262	168,161
	\$ -	\$ -	\$ -	\$ 372,650	\$ -	\$ -	372,650
FUND EQUITY							
Investment in general fund assets							
Fund balances:							
Reserved for reparations to crime victims	-	42,008	-	-	-	-	42,008
Unreserved-undesignated	263,350	-	-	-	-	-	263,350
Total fund equity	263,350	42,008	-	372,650	-	-	688,008
Total liabilities and fund equity	\$ 288,525	\$ 42,068	\$ 34,544	\$ 372,650	\$ 101,262	\$ -	\$ 838,165

See accompanying notes

**EAST BATON ROUGE PARISH JUVENILE COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES**

For the year ended December 31, 1999

	Governmental Fund Type:		Totals
	General	Special Revenue	(Memorandum only) 1999
REVENUES:			
Intergovernmental:			
Grants:			
United States Department of Justice	\$ 7,719	\$ -	\$ 7,719
Louisiana Office of Addictive Disorders	17,217	-	17,217
Louisiana State Supreme Court	7,601	-	7,601
Louisiana Commission on Law Enforcement	1,426	-	1,426
Non-support fees	369,024	-	369,024
Juvenile traffic/crime fines	1,651	5,696	7,347
Interest	13,663	1,776	15,439
Miscellaneous	321	-	321
Total revenues	<u>419,824</u>	<u>7,474</u>	<u>427,298</u>

EXPENDITURES

Juvenile Court:

Current:

Court operations:

Salaries and benefits	6,886	-	6,886
Retirement	1,022	-	1,022
Professional services	45,635	-	45,635
Computer supplies	23,386	-	23,386
Office supplies	10,530	-	10,530
Travel	2,985	-	2,985
Miscellaneous	3,053	-	3,053

Continued

	Governmental Fund Type		Totals
	General	Special Revenue	(Memorandum only)
Non-support program:			
Salaries and benefits	229,942	-	229,942
Retirement	21,266	-	21,266
Professional services	2,273	-	2,273
Computer supplies	147	-	147
Office supplies	8,626	-	8,626
Telephone	4,115	-	4,115
Bank service charges	4,641	16	4,656
Travel	4,677	-	4,677
Miscellaneous	850	-	850
Reparations to crime victims	-	5,849	5,849
Total current	<u>365,767</u>	<u>5,864</u>	<u>371,631</u>
Capital outlay:			
Computer equipment	91,305	-	91,305
Office equipment	1,210	-	1,210
Furniture and fixtures	786	-	786
Total capital outlay	<u>93,301</u>	<u>-</u>	<u>93,301</u>
Total expenditures	<u>459,068</u>	<u>5,864</u>	<u>464,932</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(93,444)</u>	<u>1,810</u>	<u>(91,634)</u>
Fund balance - beginning of year	292,794	40,368	333,162
Fund balance - end of year	\$ <u>203,350</u>	\$ <u>42,178</u>	\$ <u>245,528</u>

See accompanying notes

EAST BATON ROUGE PARISH JUVENILE COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 1999

	General Fund			Special Revenues Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES						
Intergovernmental:						
Grants:						
United States Department of Justice	\$ 7,778	\$ 7,719	\$ (59)	\$ -	\$ -	-
Louisiana Office of Adolescent Dependents	12,000	17,317	5,317	-	-	-
Louisiana State Supreme Court	12,870	7,897	(4,973)	-	-	-
Louisiana Commission on Law Enforcement	9,600	1,428	(8,172)	-	-	-
Non-support fees	369,000	369,524	524	-	-	-
Juvenile traffic/crime fees	2,000	1,691	(309)	6,000	6,898	(898)
Interest	18,500	13,663	(4,837)	-	1,778	1,778
Miscellaneous	-	321	321	-	-	-
Total revenues	<u>421,748</u>	<u>418,633</u>	<u>(3,115)</u>	<u>6,000</u>	<u>7,474</u>	<u>1,474</u>
EXPENDITURES						
Current:						
Court operations:						
Salaries and benefits	9,600	8,889	711	-	-	-
Retirement	1,200	1,022	178	-	-	-

Continued

	General Fund		Special Revenue Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
	\$	\$	\$	\$	\$
Professional services	48,000	45,000	2,300	-	2,300
Computer supplies	24,000	23,386	664	-	664
Office supplies	13,600	10,000	3,600	-	3,600
Travel	3,000	2,995	5	-	5
Miscellaneous	1,200	3,000	(1,800)	-	(1,800)
Non-support programs:					
Salaries and benefits	216,200	223,342	(7,142)	-	(7,142)
Retirement	22,500	21,206	1,294	-	1,294
Professional services	3,100	2,275	825	-	825
Computer supplies	500	147	353	-	353
Office supplies	10,700	8,626	2,074	-	2,074
Telephones	3,500	4,115	(615)	-	(615)
Basic service charges	3,500	4,641	(1,141)	15	(1,126)
Travel	3,800	4,677	(877)	-	(877)
Miscellaneous	1,275	850	425	-	425
Reparations to crime victims	-	-	6,000	6,049	(49)
Total current	392,500	365,767	24,733	6,049	(28,684)

Continued

	General Fund		Variance - Favorable (Unfavorable)	Special Revenue Fund		Variance - Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Capital outlay:						
Computer equipment	\$ 128,000	\$ 91,305	\$ 36,695	\$ -	\$ -	-
Office equipment	1,500	1,210	289	-	-	-
Furniture and fixtures	1,000	745	254	-	-	-
Total capital outlay	<u>130,500</u>	<u>93,260</u>	<u>37,240</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>621,080</u>	<u>459,269</u>	<u>161,811</u>	<u>6,000</u>	<u>5,894</u>	<u>128</u>

**EXCESS (DEFICIENCY) OF REVENUES OVER
EXPENDITURES**

Fund balances - beginning of year	\$ (99,270)	(39,444)	\$ 69,826	\$ -	1,610	\$ 1,610
Fund balances - end of year	<u>252,794</u>	<u>253,250</u>	<u>40,356</u>	<u>\$ 42,008</u>	<u>-</u>	<u>\$ 42,008</u>

See accompanying notes

EAST BATON ROUGE PARISH JUVENILE COURT NOTES TO FINANCIAL STATEMENTS

December 31, 1999

A1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The East Baton Rouge Parish Juvenile Court was established by a 1990 legislative act and is provided for under Louisiana Revised Statutes Sections 13:1621 through 13:1636. The Juvenile Court has jurisdiction regarding the interest of children alleged to be delinquent, abandoned, neglected, or otherwise in need of supervision or care.

The Court also carries on certain ancillary activities including those related to the expedited process for establishment and enforcement of child support obligations under RS 40:2365, the maintenance of a victim of juvenile crime compensation fund under RS 13:1561 and the maintenance of a court registry for appearance bond deposits under Article 825 of the Louisiana Children Code.

Financial reporting entity

As the governing authority of the consolidated government for reporting purposes, the City of Baton Rouge, Parish of East Baton Rouge (City-Parish) is the financial reporting entity for the consolidated government. The financial reporting entity consists of (a) a primary government (City-Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, *The Reporting Entity*, establishes criteria for determining which component units should be considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

The operations of the juvenile court system is largely dependent on the City-Parish for office space and employees. The substance of the relationship between the juvenile court system and the City-Parish is that the City-Parish has approval authority over its operating and capital budget. Additionally, the nature and significance of the relationship between the juvenile court and the City-Parish is such that exclusion from the City-Parish's financial statements would render the financial statements incomplete or misleading. Because of these factors, the juvenile court was determined to be a component unit of the City of Baton Rouge, Parish of East Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the East Baton Rouge Parish Juvenile Court as noted below and do not present any other information on the City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Only the financial transactions resulting from certain auxiliary activities of the Court not accounted for by the governing authority of the Parish of East Baton Rouge including, but not limited to the expedited process for establishment and enforcement of child support obligations under RS 46:2365, the maintenance of a victim of juvenile crime compensation fund under RS 13:1563, the maintenance of a court registry for appearance bond deposits under Article 825 of the Louisiana Children Code, and the carrying out of other programs related to the administration of juvenile justice are reported in these financial statements.

Basis of presentation

The accompanying general purpose financial statements of the East Baton Rouge Parish Juvenile Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accounts of the Court are organized on the basis of funds and account groups, each of which is a separate accounting entity. Funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. 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.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental funds are used to account for general activities, including the collection and enforcement of nonmarket taxes (special revenue funds). The funds of the Court are described as follows:

The general fund is used to account for all activities of the Court not accounted for in some other fund particularly the operations related to enforcement of child support obligations.

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, particularly the activities of the victims of juvenile crime compensation fund.

Fiduciary funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency fund is used to account for assets held by the Court as an agent for individuals and other organizations.

Basis of accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of these funds presents increases and decreases in net current assets.

The Court's governmental and agency funds are maintained on the modified accrual basis of accounting wherein 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. Expenditures are recorded when the related fund liability is incurred.

The fees for processing support payments are recognized in the period the payments are received, and fines are recognized when collected.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues until earned.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and budgetary accounting

The East Baton Rouge Parish Jurvical Court follows these procedures in establishing the budgetary data reflected in the financial statements with regard to the general fund and special revenue funds:

- (1) In accordance with the Municipal Budget Act of the state of Louisiana, an operating budget is prepared for the general and special revenue funds at least 60 days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- (2) The budget is available for public inspection at least 60 days prior to the beginning of the fiscal year.
- (3) The budget is adopted after consideration of public comment, if any, and authorized for implementation on the first day of the fiscal year.
- (4) The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- (5) The budget is prepared on a detailed line item basis. Resources are budgeted by source. Expenditures are budgeted by character (personal services, group benefits, supplies, contractual services and capital outlay). Total expenditures constitute the legal level of control. Expenditures may not exceed the sum of appropriations plus the unreserved prior year fund balance. The budget may be revised during the year as estimates regarding revenues and expenditures change.
- (6) Appropriations lapse at the end of each fiscal year.

Fixed assets

Fixed assets are recorded as expenditures when acquired in the fund used to acquire them. The related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and re-depreciation is charged against them. Fixed assets reported herein include only those assets procured by the Court, and do not reflect assets of the court obtained from other sources.

Long-term debt

Long-term liabilities including those for compensated absences incurred from governmental funds are accounted for in the general long-term debt account group.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting (under which purchase orders, contracts, and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation) is not utilized by the Court. Encumbrances at year end, even if utilized, would not be considered expenditures in the financial statements prepared on the GAAP basis. However, encumbrances would be considered part of the budgetary process and would be included in actual expenditures when a comparison with budget is necessary.

Compensated absences

Annual vacation leave accrues on a scale related to an employee's length of service. Annual leave may accumulate up to the number of days which can be earned during the five most recent years of employment limited to a maximum total accumulation of one hundred twenty (120) days. Annual leave is payable for actual vacation days and accumulations are payable upon termination, retirement or death.

Certain employees may accrue compensatory time in lieu of overtime payments for up to thirty (30) days. The compensatory leave is payable upon termination, retirement or death.

Sick leave accrues on the same basis as does annual vacation leave and may accumulate without limit. However sick leave is payable only upon absence from work for designated medical reasons. Accumulated sick leave is non-compensable.

In accordance with GASB Statement No. 35, which requires the accrual for vacation leave and compensatory time in the extent it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement, the Court has recorded a liability as of December 31, 1999 for 100% of the accrued vacation for each employee up to a maximum of 120 days and accrued compensatory time up to a maximum of 30 days at the employee's current rate of pay. Additionally, applicable percentages of retirement contribution, social security, and Medicare have been added to the above accruals.

GASB Statement No. 36 requires the accrual for accumulated sick leave only if it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement. Since accumulated sick leave is not compensable in any case, no amount has been accrued.

The amounts shown for fiscal year 1999 in the accompanying financial statements for accrued compensated absences represent a liability of the Court for all its employees except the judges and hearing officers because such compensation in excess of the City-Parish annual budget allowance would be paid out of Court funds. Management has determined that payments for accrued compensated absences will likely be paid from future years' resources, and, therefore, are reported in the general long-term debt account group.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Microform only - Total column:

Total columns on the general purpose financial statements are captioned "microform only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

B: CASH

Cash includes amounts held in demand deposit accounts. Under state law, the Court may deposit funds in interest-bearing or non-interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 1998, the Court had cash (bank balances) as follows:

Interest-bearing demand deposits	\$ 178,212
Other demand deposits	32,138
Cash on hand	300

As required under GASB 3, the Court's cash deposits are categorized to give an indication of the level of risk assumed by the Court at year end. Category 1 includes deposits that are insured or registered, or otherwise secured by securities held by the Court or its agent in the Court's name. Category 2 includes uninsured and unregistered deposits secured with securities held by the financial institution, its trust department or agent in the Court's name. Category 3 includes uninsured and unregistered deposits secured with securities held by the financial institution, its trust department or agent, but not in the Court's name. At December 31, 1998, the bank balance of cash deposits are categorized as follows:

Cash in bank	Category			Bank Balance
	1	2	3	
	\$ 180,000	\$ _____	\$ 131,636	\$ 431,636

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the court that the fiscal agent has failed to pay deposited funds upon demand.

C) FIXED ASSETS

A summary of changes to fixed assets for the year ended December 31, 1999 is as follows:

	Computer Equipment	Office Equipment	Furniture and Fixtures	Total
Balance, beginning of year	\$ 297,071	\$ 22,787	\$ 28,250	\$ 348,108
Additions	91,308	1,210	786	93,304
Deletions	(70,159)			(70,159)
Balance, end of year	<u>\$ 318,219</u>	<u>\$ 23,997</u>	<u>\$ 29,036</u>	<u>\$ 371,652</u>

D) INTERFUND TRANSACTIONS

The following is a summary of amounts due from and due to other funds at December 31, 1999:

	Due from	Due to
General fund		
Special revenue fund	\$ 90	\$ 680
Special revenue fund		
General fund	680	90
Agency fund	28	
Agency fund		
Special revenue fund		59
	<u>\$ 798</u>	<u>\$ 789</u>

E) SALARY EXPENDITURES

The Court administers the payroll for all law-enforced Court employees excluding the judges. The City Parish and the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund reimburse the Court for those salaries disbursed by the court but appropriated in their respective budgets. The amounts shown in the accompanying financial statements are the actual salary expenditures of the Court and do not include any amounts for salaries reimbursed by the City Parish or the Judicial Expense Fund.

F: PENSION PLANS

Plan Description

The East Baton Rouge Parish Juvenile Court contributes to the Employees' Retirement System, City of Baton Rouge and Parish of East Baton Rouge (the System) for all full-time Juvenile Court employees except for those whose salaries are funded by the City-Parish or the Judicial Expense Fund, and the non-support bearing officer who is not a member of the System. The System is a defined-benefit, cost sharing, multiple employer pension plan that provides retirement benefits for all full-time City-Parish employees and various related agencies and entities and is controlled and governed by a separate board of trustees. The System provides full retirement benefits for all covered employees with 25 years of service, regardless of age and minimum eligibility benefits of age 55 with 10 years of service, or 50 years of service regardless of age. The City-Parish Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Employees' Retirement System, City of Baton Rouge and Parish of East Baton Rouge, P. O. Box 1471, Baton Rouge, LA 70821.

Funding Policy

Plan members are required to contribute 5.5% of their annual covered salary and the Juvenile Court is required to contribute at an actuarially determined rate. The rate at December 31, 1999, was 16.13% of annual covered payroll. The contribution requirements of plan members and the Juvenile Court are established and may be amended by the System Board of Trustees. The Juvenile Court's contributions to the System for the years ending December 31, 1999, 1998, and 1997 were \$22,118, \$24,566, and \$19,095 respectively, equal to the required contributions for each year.

G: OTHER POSTEMPLOYMENT BENEFITS

In addition to the pension benefits described in Note F, the City-Parish provides post-retirement health care benefits. Employees are eligible to continue participation in the health, dental and life insurance programs upon retirement.

Health and dental benefits

Employees may at their option participate in the group health and dental insurance programs. Employees are afforded their choice of two health maintenance organizations or an indemnity plan for health benefits. Employees may also participate in the indemnity plan for dental benefits. Upon retirement the employee may continue coverage with the same benefits available to active employees. The minimum premium plan is funded with employees and retirees contributing 55% of the premiums and the Parish of East Baton Rouge contributing 45% of the premiums. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972. The portion paid by the Parish of East Baton Rouge of the post-retirement benefit for health and dental coverage is funded on a pay-as-you-go basis from the City - Parish General Fund - Risk Management budget.

G: OTHER POSTEMPLOYMENT BENEFITS (Continued)

Life insurance benefits

In accordance with City Resolution 5942 and Parish Resolution 12478 adopted by the respective councils on April 14, 1978, all employees who retire after May 1, 1978, have \$2,800 of term life insurance coverage. The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 78 cents per active employee. The premium is paid into an Insurance Continuation Fund Account.

Expenditures for these benefits are not recognized by the Court since they are provided by the City-Parish.

H: CONCENTRATIONS OF CREDIT RISK

Intergovernmental receivables represent amounts due from the City-Parish and the State of Louisiana Supreme Court. Other receivables consist of amounts due from vendors.

I: OTHER EXPENDITURES OF THE JUVENILE COURT

Certain operating expenditures of the juvenile court are paid by the City-Parish and the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund and are not included in the accompanying financial statements. The expenditures for the operation of the Juvenile Court paid by these entities for the year ended December 31, 1999 are summarized as follows:

	City-Parish	Judicial Expense Fund
Personal services	\$ 475,488	\$ 18,243
Employee benefits	111,589	2,000
Supplies	18,700	22,700
Contractual services	30,480	-
Total	\$ 636,257	\$ 43,015

L.A. CHAMPAGNE & CO., L.L.P.

Center for Public Accounting
4011 Monroeville Avenue
Baton Rouge, Louisiana 70809-2750
(225) 885-1100
Facsimile: (225) 887-8124

Member - AICPA
Public Accounting Practice
Member of the American
Institute of CPAs

Walter P. Farris, CPA
Gordon B. Givens, Jr., CPA
Mark A. Lee, CPA
Paul A. Sauer, CPA

Walter P. Farris, CPA
Gordon B. Givens, CPA

CPA #123456789

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Judges of the
East Baton Rouge Parish Juvenile Court

We have audited the general purpose financial statements of the East Baton Rouge Parish Juvenile Court, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 1999, and have issued our report thereon dated April 8, 2000. We conducted our audits in accordance with generally accepted auditing standards 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 East Baton Rouge Parish Juvenile Court's general purpose 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 certain material instances of noncompliance that we have reported to the management of the East Baton Rouge Parish Juvenile Court in a separate letter dated April 8, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Baton Rouge Parish Juvenile Court'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the East Baton

Continued

Bozorg Parish Juvenile Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information and use of management and governing body of the East Baton Rouge Parish Juvenile Court, the City of Baton Rouge, Parish of East Baton Rouge; and the Legislative Auditor, and is not intended to be and should not be used by anyone other than the specified parties.



L. A. Champagne
April 8, 2008

EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF FINDINGS
Year Ended December 31, 1999

**INTERNAL CONTROL OVER FINANCIAL REPORTING MATTERS REPORTABLE
UNDER GOVERNMENT ACCOUNTING STANDARDS**

97-1. Lack of Segregation of Duties

Criteria - In order to maintain effective internal controls, no one employee should have access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or fraud could exist and not be promptly detected.

Condition - With respect to segregation of duties, there have been improvements in various areas of Court operations. However, the Judicial Administrator continues to have signatory authority and also receives and reconciles the bank statements for the general operating and the VJCC checking accounts. She is also responsible for recording the disbursement transactions processed through these accounts in the Court's general ledger.

Effect - This concentration of duties increases the risk that intentional or unintentional errors could be made and not detected within the scope of normal operations.

Cause - There is a limited number of available personnel in certain administrative areas of the Court's operations.

Management response - Although the Judicial Administrator drafts the disbursement checks and has signatory power on these accounts, all checks must be co-signed either by one of the Judges, the deputy judicial administrator or the special programs director. The judges also review the financial statements quarterly and compare to the budget for reasonableness.

EAST BATON ROUGE PARISH JUVENILE COURT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 1999

FINDING 98-1: Control Over Cash Receipts

Condition - Two cash deposits totaling \$850 for bail bonds were not credited to the Court's bank account and could not be accounted for otherwise.

Recommendation - It was recommended that all funds received be promptly deposited into a court bank account.

Current Status - The Court initiated a new policy in October, 1998, which stated that all funds are to be deposited on the day of receipt and bank accounts should be reconciled as soon as bank statements are received. This process is closely monitored by Judicial Administrator, Donna Carter. No discrepancies were noted regarding bail bond deposits.



JUVENILE COURT

Plaquemine State Capitol Building
8557 Highway Memorial Boulevard
Baton Rouge, Louisiana 70801

Telephone (225) 354-1254
Fax (225) 354-7976

Lafayette Howard Bishop
Judge, Division A

Freddie Taylor Johnson
Judge, Division B

Donna T. Carter
Judge and Administrative

Debra Ann Kordtman
Deputy Judge and Administrator

June 19, 2000

The East Baton Rouge Parish Juvenile Court respectfully submits the following corrected 2000 plan for the year ended December 31, 1999.

Name and address of independent public accounting firm:

L.A. Champagne & Co., L.L.P.
4911 Bennington Avenue
Baton Rouge, LA 70806

Audit period: Year ended December 31, 1999

The findings from the 1999 schedule of findings are discussed below. The findings are numbered consistently with the numbers assigned to the schedule.

57-1. Segregation of duties

Condition: The Judicial Administrator has signatory authority and receives and reconciles the bank statements for the general operating and the VCC checking accounts. She is also responsible for recording the disbursement transactions processed through these accounts in the Court's general ledger.

Action Taken: None. Due to limited number of administrative personnel employed by the Court, no further segregation of duties is possible. Although the Judicial Administrator drafts the disbursement checks and has signatory power on these accounts, all checks must be co-signed by either one of the Judges, the deputy judicial administrator, or the special programs director. The Judges also review the financial statements quarterly and compare actual revenues and expenditures to the budget for reasonableness.

If there are any questions regarding this plan, please call me at 225-354-0215.

Sincerely yours,

Donna T. Carter
Judicial Administrator

L.A. CHAMFAGNE & CO., LLP

Corporate Plus 401 Incorporating
4870 Briarcliffe Avenue
Beverly Hills, California 90210-3150
(310) 875-1100
FAX (310) 877-8124

01/22/11 11:00
01/22/11 11:00

Member - SEC
Member - Securities Investor
Institute of CPAs

Walter F. Fung, III
Curtis S. Conway, Jr., CPA
Walter A. Tice, CPA
Francis L. Bower, CPA

Samuel P. Fung, CPA
Steve M. Bower, CPA

00475-00000

To the Honorable Judges of the
East Baton Rouge Parish Juvenile Court

We have audited the general purpose financial statements of the East Baton Rouge Parish Juvenile Court, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 1999, and have issued our report dated April 18, 2000. During the course of our audit we had the opportunity to observe the Court's operating procedures and compliance with laws and regulations. As a result of our observations, we recommend that management consider the following comments relative to the Court's operating procedures and compliance with laws and regulations.

Cash Management

Criteria - When funds for a project are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds and disbursement. The Department of Justice Financial Guide states that recipients should time their drawdown requests to ensure that Federal cash on hand is the minimum needed for disbursements to be made immediately or within a few days. According to the Department of Justice, Office of the Comptroller, Customer Service Department, a few days would mean 5 and no more than 30.

Condition - Funds advanced under Department of Justice Grant No. 1999-DC-VX-0089 (CPDA 16.585) were held longer than ten days on the following occasions:

Date Received	Date Disbursed	No. of Days	Amount
12/25/99	01/14/00	14	\$1,580
12/25/99	02/16/00	37	\$2,583

Effect - The Court is not in compliance with federal cash management requirements.

Compliance

Criteria - OMB Circular A-87, *Clear Principles for State, Local, and Indian Tribal Governments*

prescribed standards for time distribution. When employees work on multiple activities, a distribution of their time for each activity should be supported by a personnel activity report or equivalent documentation that must:

- (a) Reflect an after-the-fact distribution of the actual activity of each employee,
- (b) Account for the total activity for which each employee is compensated,
- (c) Be prepared at least monthly and must coincide with one or more pay periods, and
- (d) Be signed by the employee.

Condition - A full-time City-Parish employee is also the contract Drug Court administrator and is compensated for her services as contract administrator under a Louisiana Department of Health and Hospitals grant (CTDA 93.9599). No personnel activity report or equivalent documentation showing the distribution of this employee's activity was available for inspection. During 1999, the administrator was paid \$7,122.

Effect - Costs not adequately supported may be subject to disallowance.

Contracted Services

Criteria - Professional services should be provided under a contract.

Condition - An individual was engaged to draw up the procedures and outline the operations of the Drug Court under a verbal agreement. The fee and the time period covered by these services were not documented. A total of \$5,450 was paid during 1999 and the Court received another invoice for \$1,200 in 2000 for services performed.

Effect - Without a contract that specifies what services are to be provided and when the services are to be performed, the Court is subject to receiving services that may not be required or necessary or may not be provided timely. Without a contract there are also no agreed upon fees for services provided, leaving the Court open to the possibility of paying too much for services rendered.

This report is intended for the information and use of management and governing body of the East Baton Rouge Parish Juvenile Court; the City of Baton Rouge, Parish of East Baton Rouge; and the Legislative Auditor, and is not intended to be used and should not be used by anyone other than the specified parties.


April 8, 2000



JUVENILE COURT DISTRICT OF EAST BATON ROUGE
 PARISH OF EAST BATON ROUGE, LOUISIANA
 8000 Veterans Memorial Boulevard - 30000-3
 Baton Rouge, Louisiana 70807

Telephone: (225) 384-1200
 Fax: (225) 383-7876

August 7, 2000

Thomas T. Carter
 Judicial Administrator

Charles Kaufman
 Deputy Judicial Administrator

Caroline Stewart Riley
 Judge, District 4

Patricia Taylor Johnson
 Judge, District 8

David H. Kyle, CPA, CFE
 Legislative Auditor
 1808 North Third Street
 Post Office Box 94397
 Baton Rouge, LA 70804-6397

**Re: Corrective Action Plan in response to Management Letter
 Year ended December 31, 1999**

Dear Dr. Kyle:

As Judicial Administrator for the East Baton Rouge Parish Juvenile Court, I had prepared a letter detailing a corrective action plan that encompassed all three conditions referenced in the management letter prepared by L. A. Champagne & Co., L.L.P. for the audit period ending 12/31/99. However, after circulating the letter that I had prepared to the judges for their final approval, Judge Johnson made numerous changes. It is my opinion that the changes with regard to "Cash Management" stated in her letter are not reflective of the actual situation and the corrective action taken. My initial comment addressing "Cash Management" is stated below. I now feel the need to make my own statement after reading Judge Johnson's response.

Cash Management

Condition: Funds advanced under Department of Justice Grant No. 1998-16-VX-0029 (CJTA 16-585) were held longer than 10 days on 2 occasions.

Response/Action Taken: Grant personnel have been informed that advanced funds under this grant should be disbursed within 5 days, and in no case later than 10 days.

My comment with regard to Judge Johnson's response is as follows:

As Judicial Administrator for the East Baton Rouge Parish Juvenile Court, my responsibility to the Drug Court Program was (as referenced in my memorandum to Judge Johnson dated September 30, 1999, copy attached) the drafting of checks and payment of expenditures with Judge Johnson's written approval; the data entry of all revenues and expenditures associated with the Drug Court Program; and maintaining on file within my office all original records and reports relative to the Drug Court Program for audit purposes. For your information, I have included a copy of Rebecca Ferguson's contract entered into on October 7, 1999.

Dr. David Kelly
Page 2
August 8, 2000

It has ~~never~~ been my responsibility, nor was I ever allowed to return unused funds to the Department of Justice. Further, the information stated in Judge Johnson's letter indicating that I have never been informed of the appropriate procedure is untrue to me. This afternoon is the first time I have ever seen or heard of the stated procedure.

Further, Raymond Prince of L. A. Champagne & Co., L.L.C. did contact the Department of Justice Programs office and was informed that the time limit for holding federal funds was preferably no longer than 3 days, but under no circumstances was the time frame to exceed 10 days.

Compensation (See Judge Johnson's response in her letter dated August 2, 2000.)

Conditions: A full-time City Parish employee is also a contract Drug Court Administrator and is compensated for her services as contract administrator under a Louisiana Department of Health and Hospitals grant (FDH# 93.839). No personnel activity report or equivalent documentation showing the distribution of this employee's activity was available for inspection. During 1999, the administrator was paid \$3,122.

Contract Services (See Judge Johnson's response in her letter dated August 2, 2000.)

Conditions: An individual was engaged to clean up the procedures and outline the operations of the Drug Court under a verbal agreement. The fee and the time period covered by those services were not documented in a formal contract. A total of \$3,450 was paid during 1999 and the Court received another invoice for \$1,200 in 2000 for services performed.

Judge Kathleen Stewart Riskey has requested the opportunity to include her separate comments that will accompany this corrective action plan.

If there are any questions regarding this plan, please call me at (225) 354-1315.

Sincerely yours,



Donna T. Carter
Judicial Administrator

DTC

Cc: Kathleen Stewart Riskey, Chief Judge
Faretha Taylor Johnson, Judge, Division III Drug Court Judge

MEMORANDUM

To: Judge Johnson

From: Donna Carter

Subject: Professional Services Agreement with Rebecca H. Ferguson
as Part-time Drug Court Administrator

Date: September 28, 1999

For your consideration, I have attached a draft of the *Professional Services Agreement*, reflecting the changes to the original draft as requested by you and Rebecca Ferguson in our meeting yesterday.

As per your request, the first four items relative to the hiring and supervision of the Drug Court personnel have been deleted. In our meeting, you indicated to me that no additional personnel would be hired in the near future, except possibly a part-time clerical person. You stated you would personally carry out any responsibilities dealing with the hiring and supervision of this employee and future Drug Court Program employees, inclusive of the maintenance of time and attendance records.

Additionally, as requested, I rephrased the items relative to maintenance of records associated with in-kind match contributions and third party payments. Further, I deleted the item regarding the development of the sliding fee scale policy. You stated that though some of the items listed may be necessary for compliance with the Agency contract with the *Office of Addictive Disorders*, that some of the responsibilities will be performed by the other contract employees, Mr. Johnny Finton, who will be hired in the near future.

As discussed, I added an item relative to devising and implementing a method for requisition of advance payments for grant expenditures, when a check is needed prior to the receipt of an invoice. I also added a statement near the end, indicating that all records relative to documentation of statistical and financial data shall be maintained on file in my office, or the office of my designee for audit purposes.

We further discussed that the original Agency contract with the *Office of Addictive Disorders* will be extensively modified to reflect numerous changes in personnel, budget revisions, extension of the grant activity period, and provisions as outlined in the *Statement of Work*. It was discussed that Mr. Alan Hudley, Assistant Secretary with DHH, will call a meeting next week to further discuss these modifications to the Agency contract.

It was also agreed that the extent of my responsibilities with regard to the Drug Court will be the drafting of checks and the payment of expenditures with year written approval; the data entry of all revenues and expenditures associated with the Drug Court into the appropriate account within the Court's financial structure; the forwarding of reimbursement requests to the *Office of Addictive Disorders*; the maintenance of the accounting procedures and bank account associated with the Drug Court Program; and maintaining on file within my office all original records and reports relative to the Drug Court Program for audit purposes.

Please review the modified draft of the *Professional Services Agreement* and advise accordingly.

Professional Services Agreement

Page 2

Rebecca H. Ferguson

Private & Confidential

- Providing technical assistance to the Drug Court Program staff and team members.
- Developing protocol for drug screening/testing assessment.
- Developing a policy and procedure manual and Juvenile Handbook relative to the Drug Court Program.
- Training Drug Court staff and Community partners.
- Representing the Drug Court at meetings and conferences.
- Acting as a liaison between the Office of Addictive Disorders and the Drug Court.
- Assisting in the development of a Drug Court Information Management System and providing data to the Management Information System for Alcohol and Drug Abuse (MISADA) as required by the Agency.
- Preparing and submitting all statistical and financial program reports and records in accordance with Agency provisions by the 15th day of the following month.
- Devising and implementing a method in accordance with Agency provisions for the computation of records relative to the source, the amount, and the timing of all matching contributions and the receipt and disposition of any grant-related income.
- Devising and implementing a method for documented requisition and authorization by the Drug Court Judge allowing for the advance or immediate payment of grant expenditures, when essential; said documentation to be submitted to the Judicial Administrator or her designee for the preparation of a check from the EBDF Juvenile Drug Court funds.
- Verifying and reviewing for accuracy all grant expenditures, obtaining Judge Pamela Taylor Johnson's signature for approval of payment, and timely submitting of invoices to the Judicial Administrator or her designee in accordance with grant regulations for payment, and data entry into the Court's financial system.
- Devising and implementing a method for maintenance of all record detail with regard to grant expenditures for travel, operating services, supplies, professional services, and capital assets.
- Preparing and processing all requests for reimbursements on not less than a monthly basis on form provided by the Agency in accordance with the Terms of Payment as stated in the Agency contract.
- Making certain that all of the aforementioned records, documentation, statistical and financial data are timely submitted to the Judicial Administrator or her designee to be maintained on file in her office for audit purposes.
- Monitoring the Court's performance to assure full compliance with all terms and conditions of the Agency Contract Number CFMS-046678 and CA-01-07433.

DUTIES:

For and in consideration of the remuneration stipulated herewith, Contractor agrees to perform services for the East Baton Rouge Parish Juvenile Court under the Drug Court Program contract awarded through the Department of Health and Hospitals, Office for Addictive Disorders, Grant Contract Number CPMS-549578 and D111-67433. Contractor shall on a part-time basis be responsible for grant management services to the Court for the implementation of a judicially supervised Drug Treatment Program for non-violent juvenile offenders and their families in East Baton Rouge Parish.

Specific duties and responsibilities of Contractor relative to grant management of the Drug Court Program shall include, but are not limited to the following:

- Assisting Judge Pamela Taylor Johnson in the screening, interviewing, and hiring process of Drug Court personnel.
- Assisting Judge Pamela Taylor Johnson in the supervision of Drug Court personnel.
- Maintaining all time, attendance and leave records on Drug Court personnel.
- Verifying correctness of Drug Court personnel records, securing Judge Pamela Taylor Johnson's signature as authorization for payment of salaries and/or calculation of leave accrual, and timely submitting of signed records to the Federal Administration or her designee in accordance with Juvenile Court payroll procedures and grant regulations.
- Providing technical assistance to the Drug Court Program staff and team members.
- Developing protocol for drug screening/testing assessment.
- Developing a policy and procedure manual and Juvenile Handbook relative to the Drug Court Program.
- Training Drug Court staff and Community partners.
- Representing the Drug Court at meetings and conferences.
- Acting as a liaison between the Office of Addictive Disorders and the Drug Court.
- Assisting in the development of a Drug Court Information Management System and providing data to the Management Information System for Alcohol and Drug Abuse (MISADA) as required by the Agency.
- Preparing and submitting all statistical and financial program reports and records in accordance with Agency provisions by the fifth day of the following month.
- Calculating, compiling and maintaining all records relative to the source, the amount, and the timing of all matching contributions.
- Calculating, compiling and maintaining all records of receipt and disposition for all in-kind contributions and for all income generated by activities supported through funding from the Drug Court contract, including payments received from clients or third parties.

- Developing a sliding fee scale policy, subject to Agency approval, and implementing such policy for collection of third party payments.
- Obtaining all invoices relative to grant expenditures, securing Judge Pamela Taylor Johnson's signature for approval of payment, and timely submitting of invoices to the Federal Administrator or her designee in accordance with grant regulations for payment and data entry into the Court's financial system.
- Compiling and maintaining all record detail with regard to grant expenditures for travel, operating services, supplies, professional services, and capital assets.
- Preparing and processing all requests for reimbursements on not less than a monthly basis on form provided by the Agency in accordance with the Terms of Payment as stated in the Agency contract.
- Ensuring that the Court fully complies with all terms and conditions of the Contract and with the provisions outlined in the Statement of Work.

PROFESSIONAL SERVICE AGREEMENT

— day of Sept. 1999, effective on May 1, 1999

This Agreement made and entered into this 1st day of May, 1999, by and between East Baton Rouge Parish Juvenile Court (hereafter referred to as "Court"), represented herein by Donna T. Carter, Judicial Administrator, and Rebecca H. Ferguson (hereafter referred to as "Contractor"), who both in consideration of the mutual conditions set forth herein agree as follows:

TERM:

This Agreement shall be for a term commencing May 1, 1999 through November 30, 1999 or through the duration of the grant activities (Grant Number CPMS-349978 and DHH Number 87431). Both parties of this Agreement reserve and shall have the right to cancel same by giving 10 (ten) days written notice to the other party, with notice to the East Baton Rouge Parish Juvenile Court to be sent to Donna T. Carter, Judicial Administrator, 8111 Veterans Memorial Boulevard, Baton Rouge, LA 70807, and notice to Contractor to be sent to her address at 11866 Delouis Drive, Baton Rouge, LA 70814.

TITLES: *See Identification (next page)*

For and in consideration of the remuneration stipulated hereafter, Contractor agrees to perform services for the East Baton Rouge Parish Juvenile Court, Drug Courts Program, as a part-time consultant, whose duties and responsibilities are defined below under the Drug Courts Program awarded through the Department of Health and Hospital, Office for Addictive Disorders.

1) Grant Contract Number: CPMS-349978 and DHH-87431

The overall goal of this project is to provide administrative management for the implementation of a judicially supervised Drug Treatment Program for Non-Violent Juvenile Offenders and their families in the East Baton Rouge Parish.

- Provide technical assistance to the Drug Courts Program staff and court members
- Develop policy and procedures manual and Juvenile Handbook
- Develop protocol for drug screening/testing and assessment
- Assist in the development of a Drug Court Information Management System
- Represent the Drug Court at meetings and conferences
- Liaison between the Office of Addictive Disorders and the Drug Court
- Prepare and submit Quarterly Financial and Program Reports
- Verify and receive Drug Court judge's signature on all expenditures and submit for payment

DUTIES:

*This is my suggested
modification - I've referred
to sign it - J. Corbin*

For and in consideration of the remuneration stipulated hereafter, Contractor agrees to perform services for the East Baton Rouge Parish Juvenile Court under the Drug Court Program contract awarded through the Department of Health and Hospitals, Office for Addictive Diseases, Grant Contract Number CP915-548578 and 0408-87433. Contractor shall on a part-time basis be responsible for grant management services to the Court for the implementation of a judicially supervised Drug Treatment Program for non-violent juvenile offenders and their families in East Baton Rouge Parish.

Specific duties and responsibilities of Contractor relative to grant management of the Drug Court Program shall include, but are not limited to the following:

- Assisting Judge Pamela Taylor Johnson in the screening, interviewing, and hiring process of Drug Court personnel.
- Assisting Judge Pamela Taylor Johnson in the supervision of Drug Court personnel.
- Maintaining, all time, attendance and leave records on Drug Court personnel.
- Verifying correctness of Drug Court personnel records, securing Judge Pamela Taylor Johnson's signature as authorization for payment of salaries and/or calculation of leave accrual, and timely submitting of signed records to the Judicial Administrator or her designee in accordance with Juvenile Court payroll procedures and grant regulations.
- Providing technical assistance to the Drug Court Program staff and team members.
- Developing protocol for drug screening/testing assessments.
- Developing a policy and procedures manual and Juvenile Handbook relative to the Drug Court Program.
- Training Drug Court staff and Community partners.
- Representing the Drug Court at meetings and conferences.
- Acting as a liaison between the Office of Addictive Disorders and the Drug Court.
- Assisting in the development of a Drug Court Information Management System and providing data to the Management Information System for Alcohol and Drug Abuse (MISADA) as required by the Agency.
- Preparing and submitting all statistical and financial program reports and records in accordance with Agency provisions by the 15th day of the following month.
- Calculating, compiling and maintaining all records relative to the source, the amount, and the timing of all matching contributions.
- Calculating, compiling and maintaining all records of receipts and disbursements for all in-kind contributions and for all income generated by activities supported through funding from the Drug Court contract, including payments received from clients or third parties.

- Developing a sliding fee scale policy, subject to Agency approval, and implementing such policy for collection of third party payments.
- Obtaining all invoices relative to grant expenditures, securing Judge Pamela Taylor Johnson's signature for approval of payment, and timely submitting of invoices to the Judicial Administrator or her designee in accordance with grant regulations for payment and data entry into the Court's financial system.
- Compiling and maintaining all record detail with regard to grant expenditures for travel, operating services, supplies, professional services, and capital assets.
- Preparing and processing all requests for reimbursements on not less than a monthly basis on forms provided by the Agency in accordance with the Terms of Payment as stated in the Agency contract.
- Ensuring that the Court fully complies with all terms and conditions of the Contract and with the provisions outlined in the Statutes of West.

REMUNERATION

PAGE 3- PROFESSIONAL SERVICES AGREEMENT

The compensation to be paid under this Agreement shall be in the form of \$8,280.00 (Eight thousand two hundred and eighty dollars) and \$1.00 (Twenty-one dollars and sixty cents) per hour. Contractor shall be reimbursed at a rate of \$8 (twenty-eight cents) per mile for local mileage. Mileage must be incurred in the performance of services pursuant to this Agreement.

The compensation for services rendered shall be paid within seven (7) working days of receipt of a bi-weekly invoice for services performed.

It is understood and agreed that the Contractor for the purposes of this Agreement is acting in a professional capacity as a consultant to the Drug Courts Program. Further, it is understood that compensation shall be paid according to the hourly rate for providing the services herein specified, and the Contractor shall not accept or receive any benefits afforded by provisions of regulations governing classified or unclassified personnel of the Courtland or City of Baton Rouge, including, but not limited to retirement, health insurance, dental insurance, life insurance, or compensation for overtime. Nor shall there be any deductions for FICA, federal or state income taxes. The Contractor expressly waives and relinquishes any such rights.

Throughout the duration of this project, copies of all financial and program reports, or any other materials related to the fulfillment of this Agreement shall be submitted to the Judicial Administrator or her designee.

THIS DONE AND SIGNED at Baton Rouge, Louisiana, on the day and date aforementioned in the presence of the undersigned witnesses.

WITNESSES: EAST BATON ROUGE PARISH JUVENILE COURT

By: DONNA T. CARTER, JUDICIAL ADMINISTRATOR

By: REBECCA H. FERGUSON, CONTRACTOR

I having been pre-authorized by my Court Judge, Sheri Lynn Johnson, to sign on the invoice as verification for services performed by Contractor.

Approved By:

Sheri Lynn Johnson
Court Judge
East Baton Rouge

PARISH OF EAST BATON ROUGE

STATE OF LOUISIANA

PROFESSIONAL SERVICES AGREEMENT

This Agreement made and entered into this 7th day of October, 1999, effective on May 1, 1999, by and between the East Baton Rouge Parish Juvenile Court (hereafter referred to as "Court"), represented herein by Donna T. Carter, Judicial Administrator, and Rebecca H. Ferguson (hereafter referred to as "Contractor"), who both in consideration of the mutual covenants and conditions set forth herein agree as follows:

TERM:

This Agreement shall be for a term commencing May 1, 1999, through November 30, 1999, or through the duration of the grant activities under the Drug Court Program contract awarded through the Department of Health and Hospitals, Office of Addictive Disorders, Grant Contract Number CFMS-648579 and DHH-87433. Both parties of this Agreement reserve and shall have the right to cancel same by giving 30 (Thirty) days written notice to the other party, with notice to the East Baton Rouge Parish Juvenile Court to be sent to Donna T. Carter, Judicial Administrator, 8300 Veterans Memorial Boulevard, Baton Rouge, LA 70807, and notice to Contractor to be sent to her address at 12055 Delona Drive, Baton Rouge, LA 70814.

DUTIES:

For and in consideration of the remuneration stipulated hereof, Contractor agrees to perform services for the East Baton Rouge Parish Juvenile Court under the Drug Court Program contract awarded through the Department of Health and Hospitals, Office of Addictive Disorders, Grant Contract Number CFMS-648579 and DHH-87433. Contractor shall on a part-time basis be responsible for grant management services to the Court for the implementation of a judicially supervised Drug Treatment Program for non-violent juvenile offenders and their families in East Baton Rouge Parish.

Specific duties and responsibilities of Contractor relative to grant management of the Drug Court Program shall include, but are not limited to the following:

Professional Services Agreement

Page 2

Rebecca H. Ferguson

- Providing technical assistance to the Drug Court Program staff and team members.
- Developing protocol for drug screening/testing assessment.
- Developing a policy and procedures manual and Juvenile Handbook relative to the Drug Court Program.
- Training Drug Court staff and Community partners.
- Representing the Drug Court at meetings and conferences.
- Acting as a liaison between the Office of Addictive Disorders and the Drug Court.
- Assisting in the development of a Drug Court Information Management System and providing data to the Management Information System for Alcohol and Drug Abuse (MISADA) as required by the Agency.
- Preparing and submitting all statistical and financial program reports and records in accordance with Agency provisions by the 15th day of the following month.
- Devising and implementing a method in accordance with Agency provisions for the computation of records relative to the source, the amount, and the timing of all matching contributions.
- Devising and implementing a method for documented requisition and authorization by the Drug Court Judge allowing for the advance or immediate payment of grant expenditures, when essential; said documentation to be submitted to the Judicial Administrator or her designee for the preparation of a check from the EBRP Juvenile Drug Court funds.
- Verifying and reviewing for accuracy all grant expenditures, obtaining Judge Pamela Taylor Johnson's signature for approval of payment, and timely submitting of invoices to the Judicial Administrator or her designee in accordance with grant regulations for payment and data entry into the Court's financial system.
- Preparing and processing all requests for reimbursements on not less than a monthly basis on form provided by the Agency in accordance with the Terms of Payment as stated in the Agency contract.
- Making certain that all of the aforementioned records, documentation, statistical and financial data are timely submitted to the Judicial Administrator or her designee to be maintained on file in her office for audit purposes.
- Monitoring the Court's performance to ensure full compliance with all terms and conditions of the Agency Contract Number CPMS-548678 and DHH-87433.

REMUNERATION:

The compensation to be paid under this Agreement shall be the sum of Twenty-One and 00/100 (\$21.00) Dollars per hour, not to exceed the sum of Eight Thousand Two Hundred Eighty and 00/100 (\$8,200.00) Dollars for the endurance of the grant project during the term of the Agreement.

Contractor shall be reimbursed at a rate of twenty-eight (28) cents per mile for local mileage incurred in the performance of services pursuant to this Agreement.

Contractor shall submit invoices detailing services performed and the number of hours required to perform each service to the Judicial Administrator or her designee. All invoices submitted to the Judicial Administrator for payment shall be pre-authorized for payment by the signature of East Baton Rouge Parish Juvenile Drug Court Judge, Pamela Taylor Johnson as verification of services performed by Contractor. Compensation for services shall be paid at the rate set forth above within seven (7) working days of receipt of a bi-weekly invoice.

It is understood and agreed that the Contractor for the purposes of this Agreement is serving in a professional capacity as a consultant to the Drug Court Program in providing grant management services as specified herein. Contractor shall not accept or receive any benefits afforded by provisions of regulations governing classified or unclassified personnel of the Courtland or City of Baton Rouge, including, but not limited to retirement, health insurance, dental insurance, life insurance, or compensation for overtime. The Contractor expressly waives and relinquishes any such rights. The Contractor is responsible for making her own estimated payments of income tax on a quarterly basis and must pay her own social security and Medicare taxes through self-employment tax. The Court's only obligation to the Contractor is limited to filing the appropriate Form 1099-MISC for whatever payments are made to the Contractor for the services performed under the terms and conditions of this Agreement.

Throughout the duration of this project, copies of all financial and program reports or any other materials related to the fulfillment of this Agreement shall be submitted to the Judicial Administrator or her designee.

THIS DONE AND SIGNED at Baton Rouge, Louisiana, on the day and date aforementioned in the presence of the undersigned witnesses.

WITNESSES:

Gregory L. Douglas 10/16/11
Justin A. Reynolds 10/16/11

By: *Donna T. Carter*
Donna T. Carter, Judicial Administrator
By: *Rebecca H. Ferguson*
Rebecca H. Ferguson, Contractor

APPROVED BY:

Pamela Taylor Johnson
Judge Pamela Taylor Johnson
Drug Court Judge, EBRP Juvenile Court



Kathleen Stewart Miller
Judge, Division 2

Frances Taylor Johnson
Judge, Division 2

JUVENILE COURT

PARISH OF EAST BATON ROUGE

8753 Veterans Memorial Boulevard
Baton Rouge, Louisiana 70807

Telephone (225) 386-1150
Fax (225) 381-3076

James T. Carter
Auditor/Administrator

William R. Kaufman
Deputy Auditor/Administrator

August 2, 2008

Mr. David G. Kyle, CPA, CFI
Legislative Auditor
1800 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Corrective Action Plan in response to Management Letter
Year ended December 31, 1999

Dear Mr. Kyle:

The East Baton Rouge Parish Juvenile Court respectfully submits the following corrective action plan in response to the management letter for the year ended 12/31/99.

Name and address of public accounting firm:

L.A. Champagne & Co., L.L.P.
4911 Hemingway Ave.
Baton Rouge, LA 70808

Audit Period: December 31, 1999

The comments from the 1999 management letter are discussed below:

Cash Management

Condition: Funds advanced under Department of Justice Grant No. 1999-DJ-VX-0089 (CFDA, 16.585) were held longer than 90 days on 2 occasions.

Response: Funds were expended to allow an employee of the court to attend a conference. The employee did not attend the conference; the Judicial Administrator did not, although she should have, return the unused funds to the U.S. Department of Justice. A call was made to Valera Mountain, Accountant Analyst, United States Department of Justice. Ms. Mountain informed us that funds should not remain in our account for more than 30 days. Ms. Mountain informed that if funds are not expended within 30 days said funds should be returned the United States Department of Justice. Ms. Mountain provided specific instructions.

Action Taken: The Judicial Administrator as well as the Drug Court Administrator have been informed of the requirement of returning funds to the United States Department of Justice if the funds are not spent within 30 days of receipt of said funds. Both were instructed to return funds using the following process, per Ms Mountain's instructions:

Make a cashier check payable to:

Department of Justice-Office of Justice Programs
Include the grant identification on the check.

Mail the check to the following address:

Attention: Kazandis Miles
U.S. Department of Justice
810 7th Street Northwest
5th floor
Washington, DC 20530

Compensation

Condition: A full-time City Parish employee is also a contract Drug Court Administrator and is compensated for her services as contract administrator under a Louisiana Department of Health and Hospitals grant (LPHDA, 91.859). No personal activity report or equivalent documentation showing the distribution of this employee's activity was available for inspection. During 1999, the administrator was paid \$7,122.

Dr. Daniel Kyle
Page 3
August 2, 2009

Response: A City Parish employee contacted with the Court pursuant to a professional services contract to perform certain activities and to produce a specific work product. City Parish employees are not employees of the Juvenile Court in and for the Parish of East Baton Rouge. The Juvenile Court is a State Court, not a City Court or a City Parish Court. The person referenced in the management letter is not an employee of the Juvenile Court this time and attendance or activity sheets were not required. The contract is on file, the invoices are on file, and the work product was delivered. The contractor referenced in the management letter contract ended June 30, 2008. A Drug Court Administrator has been retained who is not an employee of any parish or state agency.

Contract Services

Conditions: An individual was engaged to draw up the procedures and outline the operations of the Drug Court under a verbal agreement. The fee and the time period covered by these services were not documented in a formal contract. A total of \$3,450 was paid during 1999 and the Court received another invoice for \$1,200 in 2008 for services performed.

Response:

Action Taken: An agreement was made with a contractor to provide specific services for the Drug Court Program, that were to be provided were outlined in a letter to the contractor. The services as agreed upon were provided by the contractor and specifically itemized in the contractor's invoices. In the future, all agreement for services will be placed in a written contract and signed by all parties prior to stated services being provided.

If there are any questions regarding this plan, please call me at (225) 354-1290.

Sincerely yours,



Pamela Taylor Johnson, Judge

PTM

Cc: Kathleen Richey, Judge



JUVENILE COURT

Parish of East Baton Rouge, Louisiana

3434 Veterans Memorial Boulevard
Baton Rouge, Louisiana 70807

Telephone: (225) 384-1200
Fax: (225) 357-3036

August 2, 2000

Kathleen Stewart Riskey
Judge, Division 2

Parola Taylor Johnson
Judge, Division 3

Thomas E. Carter
Judge of Administration

Pauline Kaufman
Judge of Administration

Daniel G. Kyle, CPA, CFE
Legislative Auditor
1800 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Response to Management Letter

Dear Dr. Kyle:

You will be receiving the Court's corrective action plan in response to L. A. Champagne's Management Letter issued in reference to the Audit of East Baton Rouge Parish Juvenile Court. I am writing to inform your office of a recent *in law* decision of the Juvenile Court that will impact the corrective action plan.

The conditions outlined in the management letter references two grants:

- 1) Department of Justice Grant No. 1996-DC-VX-0089 and
- 2) Louisiana Department of Health and Hospitals Grant

Although I have never seen either grant, I am informed that both grants provide funding for a juvenile drug court program initiated by Judge Parola Taylor Johnson. I have not been advised of, or included in, the design of the drug court program nor the development of the fiscal procedures necessary for the appropriate administration of the grant funds. Until quite recently, I was not even informed that Judge Johnson had began a drug treatment center called Straight and Narrow Drug Treatment Center. As evidenced by the enclosed copy, this trade name is registered with the Clerk of Court for East Baton Rouge Parish as Peter John d/b/a Straight and Narrow Drug Treatment Center.

Dr. Daniel Kyles
Page 2
August 2, 2000

Due to these, and other complications with the administration of the drug court grants, on June 15, 2000, at the regular Judges' Meeting, an *in loco* decision was made to transfer the fiscal and administrative management of the grants to drug court/drug treatment personnel. The drug treatment center has never been a program of the Court and the drug court has been operated exclusively by Judge Johnson. The recent *in loco* decision as part of a corrective action plan should clarify the lines of authority, responsibility and accountability.

If further action needs to be taken in the separation of the two entities, please advise.

Sincerely,



Kathleen Stewart Rieley
Chief Judge, The Juvenile Court

KSR/dm

Enc.

- cc: Donna T. Carter, Judicial Administrator
Honorable Patricia Taylor Johnson,
Division "B" Judge/Drug Court Judge



MS 104 MS 1120

REGISTRATION OF TRADE NAME

STATE OF LOUISIANA

PARTER OF EAST BAYOU RIDGE

BEFORE ME, the undersigned authority, personally seen and approved

Shirley Johnson

who, after being duly sworn, did depose and say that:

He/she is operating a business under the trade name of

(S.B.N.D.) STRAIGHT AND NARROW
DRUG TREATMENT CENTER
and that the address of said business is

3747 Quilla Road SR.
Baton Rouge, LA 70805



FORWARDED AND RECORDED before me this 10th day of July, 2008

Shirley Johnson
Notary Public

MS 104 MS 1120
~~SHIRLEY JOHNSON~~, CL.
Notary Public
1000 N. WEST 1000th
Baton Rouge, LA 70805
www.ms104.com



Kathleen Stewart Richey
Judge, Division A

Parish Taylor Johnson
Judge, Division B

JUVENILE COURT

Eastern Baton Rouge Parish

3333 Veterans Memorial Boulevard
Baton Rouge, Louisiana 70807

TELEPHONE: 225-385-3150
FAX: 225-391-7876

Dennis T. Carter
Assistant Administrator

Markus Kaufman
County Judicial Administrator

June 16, 2000

TO: Honorable Parish Taylor Johnson
Judge, Juvenile Court, Division "B"

Ms. Dyanis Carter
Juvenile Court Administrator

Mr. Doug Morant
District Attorney, 19th JDC

Mr. Mike Mitchell
Director, Office of Public Defender

Mr. Mike Ponder
East Baton Rouge Parish Attorney

FROM: Honorable Kathleen Stewart Richey
Judge, Juvenile Court, Division "A"



RE: Juvenile Drug Court

Due to concerns raised about the Juvenile Drug Court and decisions made at the East Baton Rouge Juvenile Judges' Meeting on June 15, 2000, I am compelled to document that I have not been fully informed regarding the operation of the Juvenile Drug Court. I have had no input in the programmatic design nor authority over the fiscal management of the Drug Court. I am not operating a drug court, nor participating in the operation of a drug court.

KSR/dms