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June 8, 1998

Judge John Englesman  
Baker City Court  
P. O. Box 1  
Baker, Louisiana 70704-0001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 OCT 21 1998

Dear Judge Englesman,

We have performed the procedures included in our engagement letter and enumerated below, which were agreed to by you and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating whether all funds due the Baker City Court were properly deposited in the Court's bank accounts. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Criminal Fund

(1) Randomly select cases during the past three years and (a) trace payments to supporting documentation, and (b) determine if these funds were properly deposited in the Court's bank account.

Twelve cases were examined. Payments were traced to the cash receipts book and to the deposits in the consolidated cash account of the City of Baker.

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### Civil Fund

(1) Randomly select cases during the past three years and (a) trace advance court costs to supporting documentation, and (b) determine if these funds were properly deposited in the Court's bank accounts.

Twelve cases were examined. Payments were traced to the receipt book and to the deposits made in the Civil Fund bank account.

### Bond Fund

(1) Trace randomly selected bonds from the bond ledger to the docket file to determine the disposition of the bond. Analyze the outstanding bonds to determine their validity.

All outstanding bonds were reconciled with the bank statement balance. All checks written out of the bond account were examined as to proper amount and endorsement. Twelve checks were traced to the original deposit and the docket file to determine that the bonds had actually been received.

We were not engaged to, and did not, perform an examination of the Court other than the agreed upon procedures outlined above. However, nothing came to our attention that would lead us to believe that any monies collected were not deposited in the Court's accounts.

This report is intended solely for the use of management of the Baker City Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



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