

ALLEN PARISH JUSTICE OF THE PEACE



COMPLIANCE AUDIT
ISSUED OCTOBER 29, 2008

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

October 29, 2008

Hugh M. Collins, Ph.D.
Judicial Administrator of
the Louisiana Supreme Court
400 Royal St., Suite 1190
New Orleans, Louisiana 70130-8101

Dear Dr. Collins:

We have audited certain transactions of the Allen Parish Justice of the Peace, Ward 2 for the period January 1, 2007, to December 31, 2007. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain allegations.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required of an audit by *Government Auditing Standards*; therefore, we are not offering an opinion on the Justice of the Peace's financial statements or system of internal control nor assurance as to compliance with laws and regulations. The concerns and results of our audit are listed below for your consideration.

1. Case file documentation is missing or incomplete. Louisiana law requires justices of the peace to maintain case files that include all case relevant material including the name and address of all parties, the issuance and service of citation, motions and other pleas made, etc.¹ During our review, we noted many cases on the 2007 docket did not have the documentation required by law, and some cases had no documentation.
2. Fee collections are not documented appropriately. According to Ms. Karen Kibodeaux, the former Justice of the Peace for Allen Parish, Ward 2, she does not know how much in fees she collected in 2007. Only \$565 in fee collections was deposited into the office bank account. The office maintains no documentation such as ledgers or receipt books to systematically record fee collections. In addition, many fees were paid with checks made payable to Ms. Kibodeaux.

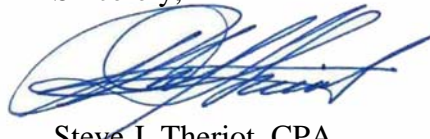
¹Article 4918 of the Louisiana Civil Code of Procedure states, "When no written pleadings are required, the justice of the peace or the clerk of court shall record in a permanent book or case file the title of the case, the docket number, the name and address of all parties, a brief statement of the nature and amount of the claim, the issuance and service of citation, the defenses pleaded, motions and other pleas made, the names of witnesses who testified, a list of the documents offered at the trial, the rendition of judgment, and any appeal there from."

We make the following recommendations to improve office operations:

1. Ensure that all cases on the docket are supported with the required documentation as mandated in Article 4918 of the Louisiana Civil Code
2. Require all fee collections to be deposited into the office bank account
3. Record all fee collections on a ledger that clearly specifies the type of fee collected (i.e., cash, check or money order), when fees are collected, from whom collected, and for which case they were collected
4. Discontinue the practice of accepting checks for fees made out to a particular justice of the peace rather than the office

This correspondence represents our findings and recommendations as well as management's response. This correspondence is intended primarily for the information and use of the Louisiana Supreme Court. I trust this information will assist you in the efficient and effective supervision of the Louisiana Justices of the Peace. Should you have any questions, please contact me at (225) 339-3839 or Mr. Dan Daigle at (225) 339-3808.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

MC:KK:DD:dl

Management's Response

August 14, 2008

*Michael Chauvin
Steve Theriot*

Dear Sirs,

*I am now aware and fully understand that I should have been more thorough in documenting all aspects of office. However, it was never my intention to **hide** anything. I simply should have paid closer attention to what I was doing. I apologize if it seems that was what I was doing.*

I thank each of you for the help I received from you in this matter.

Karen Kibodeaux
Karen Kibodeaux

Response from Mr. Hugh M Collins

We asked Mr. Collins if he intended on responding in writing to this report on September 22, 2008; Mr. Collins chose not to respond.