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**District Attorney of the
Twentieth Judicial District
State of Louisiana
Clinton, Louisiana
December 31, 1999**

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Release Date 8-30-00

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W. RANDALL PEAY, LTD.
(A Professional Accounting Corporation)

W. RANDALL PEAY
CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 8344
CLINTON, LOUISIANA 70722
(225) 683-8737

Member:

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

June 29, 2000

Independent Auditor's Report

Mr. Charles A. Shropshire
District Attorney of the
Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

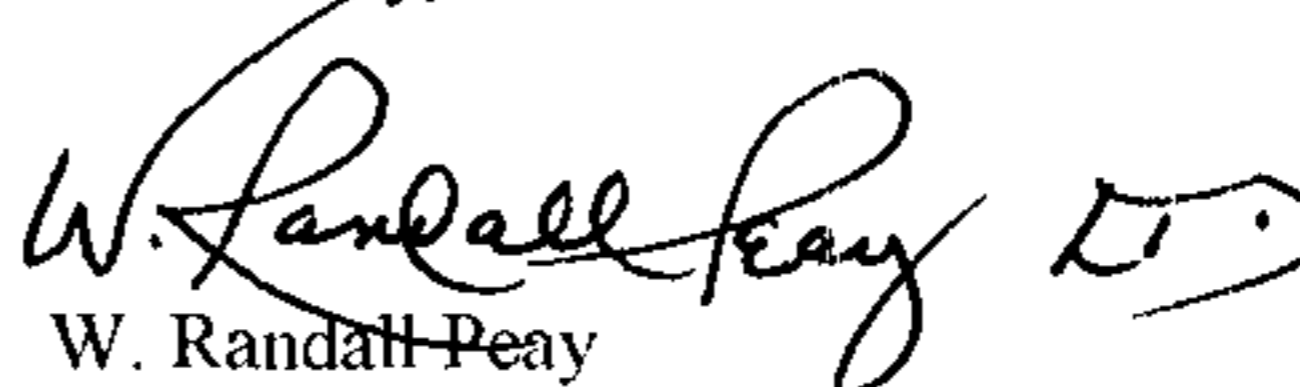
I have audited the accompanying general-purpose financial statements for the general and special revenue fund types of the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana, as of and for the year ended December 31, 1999. These general-purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I 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 statement presentation. I believe my audit proves a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twentieth Judicial, Parish of East and West Feliciana, State of Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 29, 2000, on my consideration of the District Attorney of the Twentieth Judicial District's internal control structure and on its compliance with laws and regulations.

Yours truly,


W. Randall Peay

**District Attorney of the Twentieth Judicial District
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1999**

	<u>Governmental Fund Types</u>			
	<u>General Fund</u>	<u>Special Revenue Fund (Title IV-D)</u>	<u>Account Group - General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
Assets				
Cash and cash equivalents	25,285	38,222		63,507
Receivables				
Commissions on fines and forfeitures	3,672			3,672
Louisiana Department of Health and Human Resources		10,671		10,671
West Feliciana Police Jury	948			948
Due from other fund	15,153	3,714		18,867
Equipment	<u> </u>	<u> </u>	<u>31,123</u>	<u>31,123</u>
Total Assets	45,058	52,607	31,123	128,788
Liabilities.				
Due to other fund	3,714	11,154		14,868
Due to employees		45		45
Accrued salaries and retirement	<u>3,067</u>	<u>4,678</u>	<u> </u>	<u>7,745</u>
	6,781	15,877	0	22,658
Fund Equity				
Fund balance (deficit)-unreserved	38,277	36,730		75,007
Investment in fixed assets	<u> </u>	<u> </u>	<u>31,123</u>	<u>31,123</u>
<u>Total liabilities and fund equity</u>	<u>45,058</u>	<u>52,607</u>	<u>31,123</u>	<u>128,788</u>

The accompanying notes are an integral part of these statements.

**District Attorney of the Twentieth Judicial District
 Combined Statement of Revenue, Expenditures and
 Changes in Fund Balance - All Governmental Fund Types
 Year Ended December 31, 1999**

	Governmental Fund Types		
	General Fund	Special Revenue Fund (Title IV - D)	Total Memorandum (Only)
Revenue			
Commissions on fines and forfeitures	63,166		63,166
Check collection fees	11,697		11,697
Grants			
Louisiana Dept of Social Services		125,252	125,252
Louisiana Division of Administration	27,083		27,083
Parish Police Jury	11,376		11,376
State of Louisiana			
Supplemental salary and benefits	239,148		239,148
Interest earnings	351		351
Other	<u>10,455</u>		<u>10,455</u>
Total Revenue	<u>363,276</u>	<u>125,252</u>	<u>488,528</u>
Expenditures			
Salaries	80,719	101,404	182,123
Supplemental salary and benefits	239,148		239,148
Payroll taxes and fringe benefits	5,776	3,961	9,737
Office expenses	4,511	66	4,577
Dues	10,498		10,498
Insurance	6,357		6,357
Auto expenses	146		146
Seminars and conferences	8,072	699	8,771
Other	<u>1,481</u>		<u>1,481</u>
Total expenditures	<u>356,708</u>	<u>106,130</u>	<u>462,838</u>
Excess of revenue over (under) expenditures	<u>6,568</u>	<u>19,122</u>	<u>25,690</u>
Other Financing Sources (Uses)			
Operating transfers in		0	0
Operating transfers out	<u>0</u>		<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0
Fund Balance (Deficit)			
Beginning of Year	<u>31,709</u>	<u>17,607</u>	<u>49,316</u>
End of Year	<u>38,277</u>	<u>36,729</u>	<u>75,006</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
Schedule of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u> <u>(Budgetary Basis)</u>	<u>Variance</u> <u>(Favorable/Unfavorable)</u>
Revenue			
Commissions on fines and forfeitures	65,000	63,166	(1,834)
Check Collection Fees	25,000	27,083	2,083
Grants			
State of Louisiana			
Division of Administration	8,874	11,697	2,823
Parish Police Jury	11,376	11,376	0
Supplemental salary and benefits		239,148	239,148
Interest earnings	358	351	(7)
Other	10,000	10,455	455
<u>Total revenue</u>	<u>120,608</u>	<u>363,276</u>	<u>242,668</u>
Expenditures			
Salaries	86,717	80,719	5,998
Supplemental salary and benefits		239,148	(239,148)
Payroll taxes and fringe benefits	6,813	5,776	1,037
Office expenses	3,100	4,511	(1,411)
Dues	6,000	10,498	(4,498)
Insurance	6,000	6,357	(357)
Auto expenses	1,000	146	854
Seminar and conference	9,500	8,072	1,428
Other	<u>1,000</u>	<u>1,481</u>	<u>(481)</u>
<u>Total expenditures</u>	<u>120,130</u>	<u>356,708</u>	<u>(236,578)</u>
Other uses			
Transfer to IV-D Fund	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total expenditures and other uses</u>	<u>120,130</u>	<u>356,708</u>	<u>(236,578)</u>
Excess of revenue over (under) expenditures and other uses	478	6,568	6,090
Fund balance, January 1	101,540	101,540	0
Fund balance, December 31	<u>102,018</u>	<u>108,108</u>	<u>6,090</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u> <u>(Budgetary Basis)</u>	<u>Variance</u> <u>(Favorable/Unfavorable)</u>
Revenue			
Grants			
Louisiana Dept of Social Services	<u>111,916</u>	<u>125,252</u>	<u>13,336</u>
<u>Total revenue</u>	111,916	125,252	13,336
Other Financial Sources			
Local Match - General Fund and other transfers	<u> 0</u>	<u> 0</u>	<u> 0</u>
<u>Total revenue and other</u> <u>financial sources</u>	<u>111,916</u>	<u>125,252</u>	<u>13,336</u>
Expenditures			
Salaries and fringe benefits	110,000	105,364	4,636
Other	<u> 1,000</u>	<u> 765</u>	<u> 235</u>
Total expenditures	<u>111,000</u>	<u>106,129</u>	<u> 4,871</u>
Excess of revenue over (under) expenditures	916	19,123	18,207
Fund Balance, January 1	<u> 4,412</u>	<u> 4,412</u>	<u> 0</u>
Fund Balance, December 31	<u> 5,328</u>	<u> 23,535</u>	<u> 18,207</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Introduction

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury and performs other duties as provided by law. The District attorney is elected by the qualified electors of the judicial district which encompasses the parishes of East Feliciana and West Feliciana, Louisiana, for a term of six years. The district Attorney has thirteen (13) employees, including five assistants to help him perform his duties.

Note 1-Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twentieth Judicial District 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.

B. Reporting Entity

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the East Feliciana Parish Police Jury. The police jury provides funds for equipment and furniture for the district attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the district attorney was determined to be a component unit of the East Feliciana Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial report entity.

C. Fund Accounting

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group 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.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the funds collected and bonds forfeited by transmitted to the District Attorney to defray the necessary expenditures of his office

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursements grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Note 1 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenue and expenditures:

Revenue

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the district attorney is entitled to the funds.

Substantially all other revenue is recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when received.

E. Budgets

The appropriated budgets for the General and Special Revenue Funds are adopted on the cash basis. Budgetary comparison presented in this report compare the adopted budget with actual data on the budgetary (cash) basis. The supplemental salary and benefit payments made on behalf of the District Attorney which are disclosed in Note 7, are not included in the budget.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (continued)

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments, if any, are stated at cost.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

H. Compensated Absences

The District Attorney has the following policy relating to vacation and sick leave:

Vacation and sick leave are recorded as expenditures of the period in which they are paid. Unused vacation is not carried over to following periods and unused sick leave can be handled as 1) employee is paid for unused sick leave at year end or 2) the sick leave is carried to the following period by can only be used to offset actual days lost as a result of illness. Accordingly, no vacation or sick leave is accrued on these statements.

I. Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. Data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

District Attorney of the Twentieth Judicial District
Notes of Financial Statements
December 31, 1999

Note 2-Cash and Cash Equivalents

At December 31, 1999, the District Attorney has cash and cash equivalents (book balances) as follows:

Demand deposits	\$ 14,576
Time deposits	\$ 10,708
Special Revenue Fund-Demand deposits	<u>\$ 38,222</u>
	<u>\$ 63,506</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the District Attorney had \$64,768 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

Note 3-Receivables

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Total</u>
Fines and forfeitures	3,672		3,672
Grants DSS		10,671	10,671
Police jury expense	<u>948</u>		<u>948</u>
Totals	<u>4,620</u>	<u>10,671</u>	<u>15,291</u>

Note 4-Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance 12/31/98</u>	<u>Adjustments and Additions</u>	<u>Deductions</u>	<u>Balance 12/31/99</u>
Equipment and Furniture	<u>31,123</u>	<u>0</u>	<u>0</u>	<u>31,123</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Note 5-Pension Plan

Plan Description. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment, and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years or creditable services regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirements benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. For 1999, the System recommended that employer contributions be set at 0.0%. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103,

**District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999**

Note 5-Pension Plan (continued)

the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the District Attorney and the retirement system that are required by GASB Codification Section P20.129.

	<u>YEAR ENDED</u> <u>DECEMBER 31, 1999</u>		
District Attorney			
Contribution rate - employee			7%
Total current year payroll			\$ 182,229
Total current year covered payroll			\$ 66,060
	<u>Required by</u>		
	<u>Statute Percent</u>	<u>Amount</u>	<u>Actual</u>
Contributions - employees	7%	66,060	4,671
Contributions - employer 01/01/99 - 12/31/99	None	66,060	None
Actuarially required contributions			0
Dollar amount			<u>4,671</u>
Actual contributions paid by District Attorney			<u>4,671</u>

Note 6-Litigation and Claims

There was no pending litigation against the District Attorney's office at December 31, 1999.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999

Note 7-Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the East Feliciana Parish and West Feliciana Parish Criminal Court Fund.

Note 8-Supplemental Salary and Benefits

A portion of the salaries of the District Attorney and assistant district attorneys are paid directly by the state and police juries.

The following provides certain disclosures that are required by GASB 24 concerning payments made on behalf of the District Attorney:

State	181,538
Parishes	<u>57,610</u>
	<u>239,148</u>

Note 9-Federal Financial Assistance Program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments in the form of reimbursement as a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1999, the District Attorney of the Twentieth Judicial District expended \$106,130 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expanded, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

**District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1999**

Note 10-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budget (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1999, are presented as follows:

	<u>General</u>	<u>Special Revenue</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	6,568	19,123
Adjustments for accruals	<u>4,620</u>	<u>10,671</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>11,188</u>	<u>29,794</u>

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June 29, 2000

Report on Supplementary Schedule of Federal and State Financial Assistance

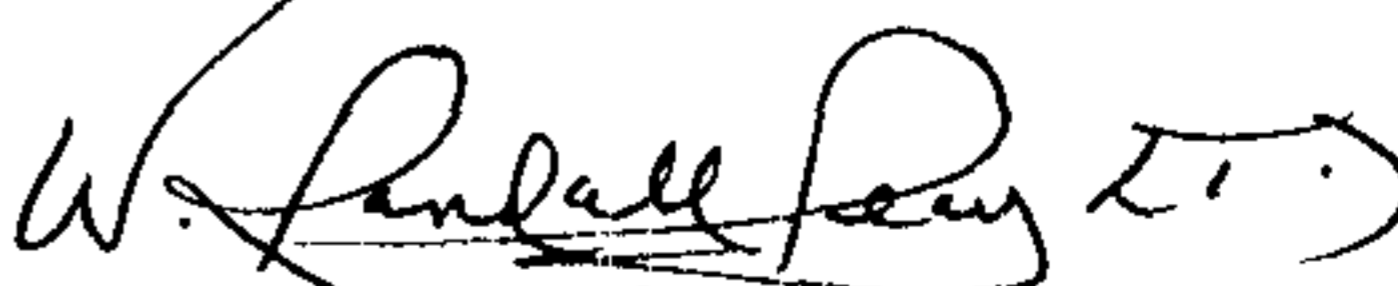
Mr. Charles A. Shropshire
District Attorney of the
Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 29, 2000. These general purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller-General of the United States. Those standards require that I 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 purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal and State Financial Assistance is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly represented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Yours truly,


W. Randall Peay, CPA

**District Attorney of the Twentieth Judicial District
Schedule of Federal and State Financial Assistance
Year Ended December 31, 1999**

	<u>C.F.D.A.</u>	<u>Expenditure 1999</u>
Federal Grants		
Passed through State of Louisiana Department of Social Services		
IV-D Program	93,563	106,129
State Grants		
State of Louisiana Division of Administration		
Victim/Witness Fund		25,000

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June 29, 2000

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Mr. Charles A. Shropshire
District Attorney of the
Twentieth Judicial District
Parish of East and West Feliciana
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 29, 2000. I have conducted our audit 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 District Attorney of the Twentieth Judicial District, Parish of East and West Feliciana, State of Louisiana's general purpose financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, I considered the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relative low level the risk that misstatements in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

The report is intended for the information of the District Attorney of the Twentieth Judicial District, Department of Social Services and the Louisiana State Legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Yours truly,


W. Randall Peay

W. RANDALL PEAY, LTD.
(A Professional Accounting Corporation)

W. RANDALL PEAY
CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 8344
CLINTON, LOUISIANA 70722
(225) 683-8737

Member:

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

Management Letter


I have audited the general-purpose financial statements for the general and special revenue fund types for the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana for the year ended December 31, 1999, and have issued my report hereon dated June 29, 2000. I conducted my audit in accordance with generally accepted auditing stands and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As part of my examination, I have issued my report on the financial statements dated June 29, 2000 and my report on internal control and compliance with laws, regulations, and contracts dated June 29, 2000.

During the course of my examination, I became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

Suggestion 1999-1: During the course of the audit it was discovered all timesheets required to be completed for the Title IV-D Special Revenue Fund could not be provided. My recommendation to management would provide the District Attorney institute a policy stating all required timesheets be completed and returned to the responsible clerical staff in a timely manner. The District Attorney would also be responsible for employee compliance follow-up with the assistance of the appropriate clerical staff member.

I recommend that management address the foregoing issues as an improvement to operations and the administration of public programs. I am available to further explain the suggestions or help implement the recommendation.


W. Randall Peay, CPA

June 29, 2000

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

SECTION I Summary of Accountant's Reports

A. Report on Compliance with Certain Laws and Regulations

Compliance: Material to Financial Statements - NONE

SECTION II Financial Statement Findings

None reported.

SECTION III Federal Award Findings and Questions Costs

N/A

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SUMMARY OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Section I Internal Control and Compliance Material to the Financial Statements.

None reported.

Section II Internal Control and Compliance Material to Federal Awards.

None reported.

Section III Management Letter

N/A

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 1999**

Section I Internal Control and Compliance Material to the Financial Statements

None reported

Section II Internal Control and Compliance Material to Federal Awards

None reported

Section III Management letter

Management will implement recommendation regarding required timeheet completion for all Title IV-D Special Revenue Fund employees effective immediately.