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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

ALEXANDRIA, LOUISIANA

DECEMBER 31, 1999

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

Release Date 8-9-00

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1999

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1999

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that *our audit provides a reasonable basis for our opinion.*

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 1999, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
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REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
E. PAUL HODD, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated June 2, 2000, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the District Attorney of the Ninth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Payne, Moore & Herrington, LLP
Certified Public Accountants

June 2, 2000

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999

EXHIBIT A

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
					925,380			
ASSETS								
Cash	\$ 100,770	\$ 13,552	\$ 299,467	\$		\$ 413,789		
Intergovernmental receivables	89,011	105,225				194,236		
Interfund receivables	49,207					49,207		
Other receivables	198	600				798		
Seized vehicles			16,300			16,300		
Jewelry and other seized assets			3,210			3,210		
Fixed assets				925,380		925,380		
OTHER DEBITS								
Amount to be provided for retirement of general long-term debt					352,956	352,956		
TOTAL ASSETS AND OTHER DEBITS	\$ 239,186	\$ 119,377	\$ 318,977	\$ 925,380	\$ 352,956	\$ 1,955,876		
LIABILITIES								
Accounts payable	\$ 10,158		\$			\$ 10,158		
Intergovernmental payable	128,865	88,350				217,215		
Compensated absences payable					22,956	22,956		
Amounts held for others			300,797			300,797		
Interfund payables		31,027	18,180			49,207		
Certificates of indebtedness payable					330,000	330,000		
Total Liabilities	139,023	119,377	318,977	-	352,956	930,333		
EQUITY AND OTHER CREDITS								
Investment in general fixed assets				925,380		925,380		
Fund balances - unreserved - designated	45,695					45,695		
undesignated	54,468					54,468		
Total Equity and Other Credits	100,163	-	-	925,380	-	1,025,543		
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 239,186	\$ 119,377	\$ 318,977	\$ 925,380	\$ 352,956	\$ 1,955,876		

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT B

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)
REVENUES			
Intergovernmental	\$ 441,949	\$ 621,438	\$ 1,063,387
Worthless checks collection fees	149,663		149,663
Pretrial intervention income	244,684		244,684
Lease income	30,000		30,000
Interest	3,766	175	3,941
Operating support from			
Rapides Parish Police Jury	7,121		7,121
Criminal Court Fund	28,802	2,775	31,577
Other		1,028	1,028
Total Revenues	905,985	625,416	1,531,401
EXPENDITURES			
Current - general government			
- judicial	735,807		735,807
- judicial - child support		700,963	700,963
Capital outlay	25,463	3,255	28,718
Debt service	46,387		46,387
Total Expenditures	807,657	704,218	1,511,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	98,328	(78,802)	19,526
OTHER FINANCING SOURCES (USES)			
Operating transfer in		78,802	78,802
Operating transfer out	(78,802)		(78,802)
Total Other Financing Sources (Uses)	(78,802)	78,802	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	19,526	-	19,526
FUND BALANCES, BEGINNING OF YEAR	80,637	-	80,637
<u>FUND BALANCES, END OF YEAR</u>	\$ 100,163	\$ -	\$ 100,163

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND TYPES
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT C

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Intergovernmental	\$ 460,500	\$ 441,949	\$ 608,722	\$ 621,438	\$ 12,716
Worthless checks collection fees	141,000	149,663			
Pretrial intervention income	110,000	244,684			
Lease income		30,000			
Refunds and reimbursements	8,500				
Interest earned	2,500	3,766	332	175	(157)
Operating support from					
Rapides Parish Police Jury	36,000	7,121			
Criminal Court Fund		28,802		2,775	2,775
Other			1,654	1,028	(626)
Total Revenues	<u>758,500</u>	<u>905,985</u>	<u>610,708</u>	<u>625,416</u>	<u>14,708</u>
EXPENDITURES					
Current - general government					
- judicial	758,500	735,807			22,693
- judicial - child support			646,762	700,963	(54,201)
Capital outlay		25,463	16,446	3,255	13,191
Debt service		46,387			
Total Expenditures	<u>758,500</u>	<u>807,657</u>	<u>663,208</u>	<u>704,218</u>	<u>(41,010)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		98,328	(52,500)	(78,802)	(26,302)
OTHER FINANCING SOURCES (USES)					
Operating transfer in		(78,802)			26,302
Operating transfer out		(78,802)			
Total Other Financing Sources (Uses)					
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES		19,526			
FUND BALANCES, BEGINNING OF YEAR		80,637			
FUND BALANCES, END OF YEAR		<u>\$ 100,163</u>			<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Ninth 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. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

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, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In evaluating how to define the District Attorney, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds which are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

Fund Accounting

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

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

The District Attorney's funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the District Attorney's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The District Attorney has two funds included in this category.

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. This fund also accounts for the twenty percent (20%) commission on drug related seizures, twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collections on worthless checks, and pretrial intervention income. It is the general operating fund of the District Attorney Office.

Special Revenue Fund - Title IV-D Fund

The Title IV-D special revenue fund consists of 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 account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney Office. Agency funds, which are included within this category, generally are used to account for assets that the District Attorney holds on behalf of others as their agent. The following funds of the District Attorney are agency funds.

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Restitution Fund is used to account for certain restitutions held in a trustee capacity for litigants as provided by court orders.

The Worthless Checks Fund is used to collect and then remit amounts owed to merchants from customers who have previously issued worthless checks.

The Seizure Fund accounts for money related to a specific legal case in a trustee capacity waiting on court orders for proper distribution.

The Special Asset Forfeiture Trust Fund is used to account for seized assets which have allegedly been purchased with money obtained through an illegal activity relating to dangerous controlled substances.

The Bond Commission Fund accounts for receipts and disbursements related to a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The disbursements are made according to state law with an equal one-fourth ($\frac{1}{4}$) going to the following governmental agencies: District Attorney of the Ninth Judicial District, Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

The Bond Forfeiture Fund accounts for collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

Basis of Accounting

The District Attorney's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting to conform with generally accepted accounting principles.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year end.

Cash

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. Under state law, the District Attorney may deposit funds in demand deposits, 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are recorded at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental fund since such amounts are considered immaterial. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury or the Criminal Court Fund.

The amount reported in the General Long-Term Debt Account Group represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

Fund Equity

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions, if any, are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity, if any, are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial 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. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

3. CASH

Cash is categorized as either (1) insured or registered for which the securities are held by the District Attorney or its agent in the District Attorney's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the District Attorney's name, or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name.

At December 31, 1999, the District Attorney had cash balances as follows:

	<u>CATEGORIES</u>			<u>BANK</u> <u>BALANCES</u>	<u>CARRYING</u> <u>AMOUNT</u> <u>ON</u> <u>BOOKS</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Cash in safe or safety deposit box	\$	\$	\$	\$	\$ 72,192
Cash deposited in demand accounts					
interest bearing	208,350		96,370	304,720	341,365
non-interest bearing	<u>232</u>		<u> </u>	<u>232</u>	<u>232</u>
	\$ 208,582	\$ -	\$ 96,370	\$ 304,952	\$ 413,789

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 at least equal the amount on deposit with the fiscal agent.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

4. INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables are comprised of the following:

Grant receivables	
Child support enforcement reimbursement	\$114,961
LACE	6,888
Commission on bond fees	2,653
Rapides Parish Sheriff - court costs and fines	11,304
Rapides Parish Police Jury – employee health insurance and other reimbursements	52,406
Other	<u>6,024</u>
	\$194,236

5. INTERFUND RECEIVABLES/PAYABLES

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	Title IV-D	\$ 31,027
	Restitution	121
	Worthless Checks	2,903
	Special Asset Forfeiture Trust	14,817
	Bond Commission	54
	Bond Forfeiture	<u>285</u>
		\$ 49,207

6. FIXED ASSETS

The fixed assets in the General Fixed Assets Account Group consist of a building, building improvements, office furniture and equipment, and vehicles. The following is a summary of changes in the General Fixed Assets Account Group during the year ended December 31, 1999:

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	BALANCE DECEMBER 31, <u>1999</u>
Building and improvements	\$ 374,182	\$	\$	\$ 374,182
Office furniture and equipment	414,824	28,720		443,544
Vehicles	<u>107,654</u>			<u>107,654</u>
	\$ 896,660	\$ 28,720	\$ -	\$ 925,380

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

7. LEASE AND RENTAL COMMITMENTS

The District Attorney has entered into an operating lease for IV-D copy equipment. The lease expires in July, 2001 and has a monthly lease payment of \$312.96. Total equipment lease expense for 1999 was \$3,756. The General Fund charges rent to the Title IV-D Program on a monthly basis for their use of facility space. The Title IV-D Fund pays \$2,500 per month.

Under the terms of the equipment operating lease at December 31, 1999, future minimum lease payment requirements are as follows:

<u>YEAR</u>	
2000	\$3,755
2001	<u>2,191</u>
	\$5,946

8. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 1999, the following changes occurred in the General Long-Term Debt Account Group:

	<u>CERTIFICATES OF INDEBTEDNESS</u>	<u>COMPENSATED ABSENCES</u>
Balance, January 1, 1999	\$ 360,000	\$ 22,280
Additions		22,956
Reductions	<u>(30,000)</u>	<u>(22,280)</u>
Balance, December 31, 1999	\$ 330,000	\$ 22,956

On January 6, 1998, certificates of indebtedness in the amount of \$360,000 were issued to the Judicial Enforcement District of Rapides Parish to finance the purchase of and improvements to a building on Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues.

The interest rate is 4 3/4% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$30,000 and \$40,000 on January 1 of each year commencing January 1, 1999.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for the certificates of indebtedness, including interest of \$75,525 are as follows:

2000	\$ 44,963
2001	43,537
2002	46,994
2003	45,331
2004	43,669
2005 - 2008	<u>181,031</u>
	\$ 405,525

9. CHANGES IN AGENCY FUND AMOUNTS HELD FOR OTHERS

The changes in the Agency Fund deposits for the year are as follows:

	<u>RESTITUTION</u>	<u>WORTHLESS CHECKS</u>	<u>SEIZURE</u>
Balance, beginning of year	\$ 1,687	\$ 16,123	\$ 232
Additions			
Deposits for litigants, asset seizures, or others	6,881	494,409	
Deductions			
Settlements to litigants, governmental agencies, and others	<u>(5,148)</u>	<u>(499,927)</u>	
Balance, end of year	\$ 3,420	\$ 10,605	\$ 232
	<u>SPECIAL ASSET FORFEITURE TRUST</u>	<u>BOND COMMISSION</u>	<u>BOND FORFEITURE</u>
Balance, beginning of year	\$ 198,666	\$ 36,530	\$ 2,026
Additions			
Deposits for litigants, asset seizures, or others	199,652	138,778	4,154
Deductions			
Settlements to litigants, governmental agencies, and others	<u>(100,879)</u>	<u>(168,422)</u>	<u>(5,785)</u>
Balance, end of year	\$ 297,439	\$ 6,886	\$ 395

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

10. DESIGNATED FUND BALANCE

The District Attorney transfers \$3,000 per month from the General Fund and \$2,500 per month from IV-D Fund to the Judicial Enforcement District account to be used to pay the principal and interest related to the certificates of indebtedness.

11. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 1999, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employer contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 506 Frenchmen's Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The System also provides death and disability benefits. Covered employees are required to contribute nine and one-fourth percent (9.25%) of their salary to this plan while the employer contributes seven and 15/100 percent (7.15%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 1999, were covered by the Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1999**

NOTES TO FINANCIAL STATEMENTS

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. Pension costs were as follows for the last three years:

	<u>TITLE IV-D PROGRAM EMPLOYEES</u>	<u>OTHER EMPLOYEES</u>
1997	\$ 21,549	\$ 23,774
1998	28,190	19,015
1999	26,986	19,124

**12. EXPENDITURES OF THE DISTRICT ATTORNEY NOT
INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the office of the District Attorney which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Special Revenue Fund revenues are reported in the District Attorney's financial statements.

**COMBINING, INDIVIDUAL FUND, AND ACCOUNT
GROUP FINANCIAL STATEMENTS**

GENERAL FUND

To account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the \$10 commission on court costs, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 DECEMBER 31, 1999

EXHIBIT D-1

ASSETS

Cash		\$ 100,770
Due from other governmental units:		
Indirect costs - grant		9,736
Reimbursement of LACE disbursements		6,888
Commissions on fines and costs		13,957
Reimbursement of employee health insurance and other reimbursements		52,406
Other governmental units		6,024
Interfund receivable from Special Revenue Fund		31,027
Interfund receivable from Agency Funds		
Restitution Fund		121
Worthless Checks Fund		2,903
Special Asset Forfeiture Trust Fund		14,817
Bond Commission Fund		54
Bond Forfeiture Fund		285
Other receivables		198
<u>TOTAL ASSETS</u>		<u>\$ 239,186</u>

LIABILITIES AND FUND BALANCES

LIABILITIES		
Accounts payable		\$ 10,158
Due to other governmental unit:		
Rapides Parish Police Jury		128,865
Total Liabilities		139,023
FUND BALANCES - UNRESERVED		
Designated		45,695
Undesignated		54,468
Total Fund Balances		100,163
<u>TOTAL LIABILITIES AND FUND BALANCES</u>		<u>\$ 239,186</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

EXHIBIT D-2
(Continued)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
<i>Intergovernmental revenue-</i>			
Federal grant	\$ 112,000	\$ 91,969	\$ (20,031)
State grants	24,000	25,000	1,000
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	229,000	258,443	29,443
Driver's license fees	7,500	9,037	1,537
Legal fees	88,000	57,500	(30,500)
Worthless checks collection fees	141,000	149,663	8,663
Pretrial intervention income	110,000	244,684	134,684
Lease income - IV-D Fund		30,000	30,000
Refunds and reimbursements	8,500		(8,500)
Interest earned	2,500	3,766	1,266
Operating support from			
Rapides Parish Police Jury	36,000	7,121	(28,879)
Criminal Court Fund		28,802	28,802
Total Revenues	<u>758,500</u>	<u>905,985</u>	<u>147,485</u>
 EXPENDITURES			
Current - general government - judicial			
Salaries and related benefits	383,800	375,633	8,167
Operating support to Criminal Court Fund	211,500	238,744	(27,244)
Contract services	32,000	11,263	20,737
Insurance		16,632	(16,632)
Professional fees	6,000	15,630	(9,630)
Travel and seminars	21,000	27,034	(6,034)
Office maintenance	1,000	1,229	(229)
Vehicle maintenance	8,000	9,120	(1,120)
Parking fees		3,240	(3,240)
Office supplies	5,100	1,880	3,220
Telephone		29	(29)
Utilities	7,000	3,233	3,767
Dues and subscriptions	15,000	30,128	(15,128)
Equipment lease	1,500		1,500
Building lease	36,000		36,000
Vehicle lease	24,500		24,500
Miscellaneous	6,100	2,012	4,088
Total General Government	<u>758,500</u>	<u>735,807</u>	<u>22,693</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT D-2
 (Concluded)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Capital Outlay - equipment	\$	\$ 25,463	\$ (25,463)
Debt Service			
Principal		30,000	(30,000)
Interest		16,387	(16,387)
Total Debt Service	-	<u>46,387</u>	<u>(46,387)</u>
Total Expenditures	<u>758,500</u>	<u>807,657</u>	<u>(49,157)</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	98,328	98,328
OTHER FINANCING SOURCES (USES)			
Operating transfer out			
Special Revenue Fund		(78,802)	(78,802)
Total Other Financing Sources (Uses)	-	<u>(78,802)</u>	<u>(78,802)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	19,526	19,526
FUND BALANCE, BEGINNING OF YEAR	<u>80,637</u>	<u>80,637</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 80,637</u>	<u>\$ 100,163</u>	<u>\$ 19,526</u>

The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE FUND

Title IV-D Fund - To account for the expenditure and subsequent receipt of reimbursement 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 this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 BALANCE SHEET
 DECEMBER 31, 1999

EXHIBIT E-1

ASSETS

Cash		\$ 13,552
Due from other governmental unit:		
Grant		105,225
Other receivables		<u>600</u>
<u>TOTAL ASSETS</u>		<u>\$ 119,377</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Due to other governmental units:		
Rapides Parish Police Jury		\$ 87,750
State of Louisiana		600
Interfund payable to General Fund		<u>31,027</u>
Total Liabilities		119,377
FUND BALANCE - UNRESERVED - UNDESIGNATED		<u>-</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>		<u>\$ 119,377</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT E-2

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenue-			
Federal and state grant			
- Title IV-D Program	\$ 608,722	\$ 621,438	\$ 12,716
Interest income	332	175	(157)
Operating support from			
Criminal Court Fund		2,775	2,775
Other	<u>1,654</u>	<u>1,028</u>	<u>(626)</u>
Total Revenues	610,708	625,416	14,708
EXPENDITURES			
Current - judicial - child support			
Salaries and related benefits	560,434	620,680	(60,246)
Contract Services		1,945	(1,945)
Travel and seminars	5,954	6,712	(758)
Office supplies	5,825	7,384	(1,559)
Telephone	7,999	5,004	2,995
Utilities	2,786	4,609	(1,823)
Janitorial expenses	1,000		1,000
Rent	26,000	30,000	(4,000)
Insurance	9,657	6,371	3,286
Dues and subscriptions	550	1,125	(575)
Building and maintenance	13,000	2,261	10,739
Parent locate services	738	94	644
Equipment lease	4,169	3,756	413
Professional fees	7,525	4,890	2,635
Library costs	1,125	4,241	(3,116)
Miscellaneous		<u>1,891</u>	<u>(1,891)</u>
Total Child Support	646,762	700,963	(54,201)
Capital Outlay	<u>16,446</u>	<u>3,255</u>	<u>13,191</u>
Total Expenditures:	<u>663,208</u>	<u>704,218</u>	<u>(41,010)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(52,500)	(78,802)	(26,302)
OTHER FINANCING SOURCES			
Operating transfers in			
General Fund	<u>52,500</u>	<u>78,802</u>	<u>26,302</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

AGENCY FUNDS

RESTITUTION FUND - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disposed according to court orders once a case has been fully appealed and finalized.

WORTHLESS CHECKS FUND - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

SEIZURE FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

BOND COMMISSION FUND - To account for receipt and disbursement of a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The commission is divided equally among the following Rapides Parish governmental agencies: District Attorney (General Fund), Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

BOND FORFEITURE FUND - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 1999

EXHIBIT F-1

	<u>RESTITUTION</u>	<u>WORTHLESS</u>	<u>SEIZURE</u>	<u>SPECIAL</u>	<u>BOND</u>	<u>BOND</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>CHECKS</u>	<u>FUND</u>	<u>ASSET</u>	<u>COMMISSION</u>	<u>FORFEITURE</u>	<u>FUND</u>
		<u>FUND</u>		<u>FORFEITURE</u>	<u>FUND</u>	<u>FUND</u>	
				<u>TRUST</u>			<u>FUND</u>
				<u>FUND</u>			
ASSETS							
Cash	\$ 3,420	\$ 10,605	\$ 232	\$ 277,929	\$ 6,886	\$ 395	\$ 299,467
Seized Vehicles				16,300			16,300
Jewelry and other seized assets				<u>3,210</u>			<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$ 3,420</u>	<u>\$ 10,605</u>	<u>\$ 232</u>	<u>\$ 297,439</u>	<u>\$ 6,886</u>	<u>\$ 395</u>	<u>\$ 318,977</u>
LIABILITIES							
Amounts held for others	\$ 3,299	\$ 7,702	\$ 232	\$ 282,622	\$ 6,832	\$ 110	\$ 300,797
Interfund payable to General Fund	<u>121</u>	<u>2,903</u>		<u>14,817</u>	<u>54</u>	<u>285</u>	<u>18,180</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 3,420</u>	<u>\$ 10,605</u>	<u>\$ 232</u>	<u>\$ 297,439</u>	<u>\$ 6,886</u>	<u>\$ 395</u>	<u>\$ 318,977</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS
 YEAR ENDED DECEMBER 31, 1999

EXHIBIT F-2

	<u>RESTITUTION</u>	<u>WORTHLESS</u>	<u>SEIZURE</u>	<u>SPECIAL</u>	<u>BOND</u>	<u>BOND</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>CHECKS</u>	<u>FUND</u>	<u>ASSET</u>	<u>COMMISSION</u>	<u>FORFEITURE</u>	<u>FUND</u>
	\$	\$	\$	\$	\$	\$	\$
BALANCES, BEGINNING OF YEAR	1,687	16,123	232	198,666	36,530	2,026	255,264
ADDITIONS							
Collections for restitution	6,831						6,831
Collections on worthless checks		494,097					494,097
Receipts from asset forfeitures				198,432			198,432
Receipts from LA Commissioner of Insurance					138,650		138,650
Receipts from bond forfeitures						4,140	4,140
Interest income	50	312		1,220	128	14	1,724
Total Additions	<u>6,881</u>	<u>494,409</u>	<u>-</u>	<u>199,652</u>	<u>138,778</u>	<u>4,154</u>	<u>843,874</u>
DEDUCTIONS							
Amounts paid to litigants, merchants, and General Fund	5,148	499,927			44,148	1,681	550,904
Amounts paid to governmental units or returned to defendant				100,879	124,274	4,104	229,257
Total Deductions	<u>5,148</u>	<u>499,927</u>	<u>-</u>	<u>100,879</u>	<u>168,422</u>	<u>5,785</u>	<u>780,161</u>
BALANCES, END OF YEAR	<u>\$ 3,420</u>	<u>\$ 10,605</u>	<u>\$ 232</u>	<u>\$ 297,439</u>	<u>\$ 6,886</u>	<u>\$ 395</u>	<u>\$ 318,977</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Continued)

RESTITUTION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
<u>Cash</u>	\$ 1,687	\$ 6,881	\$ 5,148	\$ 3,420
LIABILITIES				
Amount held for court order	\$ 1,026	\$ 6,831	\$ 4,558	\$ 3,299
Interfund payable to General Fund	<u>661</u>	<u>50</u>	<u>590</u>	<u>121</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 1,687</u>	<u>\$ 6,881</u>	<u>\$ 5,148</u>	<u>\$ 3,420</u>

WORTHLESS CHECKS FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
<u>Cash</u>	\$ 16,123	\$ 494,409	\$ 499,927	\$ 10,605
LIABILITIES				
Amount held for others	\$ 12,624	\$ 345,718	\$ 350,640	\$ 7,702
Interfund payable to General Fund	<u>3,499</u>	<u>148,691</u>	<u>149,287</u>	<u>2,903</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 16,123</u>	<u>\$ 494,409</u>	<u>\$ 499,927</u>	<u>\$ 10,605</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
AGENCY FUNDS

EXHIBIT F-3
(Continued)

SEIZURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
<u>Cash</u>	\$ 232	\$ -	\$ -	\$ 232
 LIABILITIES				
Amount held for court <u>order</u>	\$ 232	\$ -	\$ -	\$ 232

SPECIAL ASSET FORFEITURE TRUST FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
Cash held for evidence	\$ 97,871	\$ 122,633	\$ 148,312	\$ 72,192
Cash in bank	76,312	219,631	90,206	205,737
Vehicles	21,273	5,700	10,673	16,300
Jewelry and other seized assets	<u>3,210</u>	<u> </u>	<u> </u>	<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$ 198,666</u>	<u>\$ 347,964</u>	<u>\$ 249,191</u>	<u>\$ 297,439</u>
 LIABILITIES				
Amount held for others	\$ 195,182	\$ 188,319	\$ 100,879	\$ 282,622
Interfund payable to General Fund	<u>3,484</u>	<u>11,333</u>	<u> </u>	<u>14,817</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 198,666</u>	<u>\$ 199,652</u>	<u>\$ 100,879</u>	<u>\$ 297,439</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Concluded)

BOND COMMISSION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
Cash	\$ 267	\$ 136,304	\$ 129,685	\$ 6,886
Intergovernmental receivable	<u>36,263</u>	<u> </u>	<u>36,263</u>	<u> </u>
<u>TOTAL ASSETS</u>	<u>\$ 36,530</u>	<u>\$ 136,304</u>	<u>\$ 165,948</u>	<u>\$ 6,886</u>
LIABILITIES				
Amount held for others	\$ 27,210	\$ 103,896	\$ 124,274	\$ 6,832
Interfund payable to General Fund	<u>9,320</u>	<u>32,408</u>	<u>41,674</u>	<u>54</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 36,530</u>	<u>\$ 136,304</u>	<u>\$ 165,948</u>	<u>\$ 6,886</u>

BOND FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1999

	BALANCE JANUARY 1, <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1999</u>
ASSETS				
<u>Cash</u>	<u>\$ 2,026</u>	<u>\$ 4,154</u>	<u>\$ 5,785</u>	<u>\$ 395</u>
LIABILITIES				
Amount held for others	\$ 1,243	\$ 2,971	\$ 4,104	\$ 110
Interfund payable to General Fund	<u>783</u>	<u>1,183</u>	<u>1,681</u>	<u>285</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 2,026</u>	<u>\$ 4,154</u>	<u>\$ 5,785</u>	<u>\$ 395</u>

The accompanying notes are an integral part of the financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 1999

EXHIBIT G

GENERAL FIXED ASSETS

Building and improvements	\$ 374,182
Office furniture and equipment	443,544
Vehicles	<u>107,654</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$ 925,380</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

General Fund	\$ 830,136
Special Revenue Fund	<u>95,244</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$ 925,380</u>

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 1999

SCHEDULE 1

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ <u>PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Health and Human Services Passed through the State of Louisiana, Department of Social Services Child Support Enforcement 7/1/98 to 6/30/99	93.563	99-50904	\$ 323,943
7/1/99 to 6/30/00	93.563	355000702	<u>389,463</u>
 <u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			 <u>\$ 713,406</u>

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Notes 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 1999.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
LOUISIANA GOVERNMENTAL AUDIT GUIDE,
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questions costs as item 99-03.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.
ROBERT L. LITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
DALE P. DE SELLE, C.P.A.
REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney'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. 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. 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 District Attorney's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-01 and 99-02.

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP
Certified Public Accountants

June 2, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1999. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

MARVIN A. JUNEAD, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, and grants applicable to federal programs. In planning and performing our audit for the year ended December 31, 1999, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the District Attorney's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-04.

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 noncompliance with applicable requirements of laws, regulations, and grants that would be material in relation to a major federal program 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 compliance 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 that the reportable condition described above is not a material weakness.



PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP
Certified Public Accountants

June 2, 2000

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? x yes _____ none reported

Noncompliance material to financial statements noted? x yes _____ no

Management's Corrective Action Plan See Attached

Management's Summary Schedule of Prior Audit Findings Not Applicable

Memorandum of Other Comments and Recommendations None Issued

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? x yes _____ none reported

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999**

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

_____ yes

___x___ no

Identification of major programs:

CFDA Number

93.563

Name of Federal Program

Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

_____ yes

___x___ no

SECTION II - FINANCIAL STATEMENT FINDINGS

REPORTABLE CONDITIONS

FINDING 99-01 -- UNCLEARED CHECKS ON AGENCY FUNDS

Criteria: Agency funds are clearing accounts used to account for assets held for other funds, governments, non-governmental entities, or individuals in a custodial capacity. The District Attorney is responsible for the collection of funds and disbursement of collected money to various eligible entities. Internal controls should be established to routinely monitor uncleared checks on all Agency Funds and other District Attorney checking accounts.

Condition: The list of outstanding checks shown on all District Attorney checking accounts includes many outstanding checks, six months or older since issuance date.

Questioned Costs: None

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999**

Context: There are 80 Agency Fund checks amounting to a total of \$10,993.27, outstanding at December 31, 1999, that were issued prior to July 1, 1999. These checks did not clear during January through March of 2000.

Effect: Some payees do not receive the funds collected on their behalf by the District Attorney.

Cause: There are weak controls in place for routine monitoring of uncleared checks.

Recommendation: We recommend that procedures be established to investigate any outstanding check not clearing on a timely basis. "Stop payment" orders should be issued, if necessary, and checks reissued to the payees.

Management's Response: See Management's Corrective Action Plan.

FINDING 99-02 – DEPOSITS NOT MADE TIMELY

Criteria: Internal control should be established to make sure that deposits are prepared and made on a timely basis. State statutes require governmental entities to make daily deposits when possible.

Condition: Deposits are not being made on a timely basis.

Questioned Costs: None

Context: The audit of cash indicated that deposits are being prepared and held for two to three weeks before being taken to the bank.

Effect: Deposits not made on a timely basis increases the risk of misstatement or misappropriation of District Attorney funds.

Cause: There is no control in place to make sure timely deposits are made for all District Attorney funds.

Recommendation: We recommend that policies and/or procedures be established to assure the timely depositing of all District Attorney funds.

Management's Response: See Management's Corrective Action Plan.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999**

MATERIAL NONCOMPLIANCE

FINDING 99-03 – UNINSURED CASH DEPOSITS

Criteria: Under state law, all cash 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 at least equal the amount on deposit with the fiscal agent.

Condition: An interest-bearing demand deposit account held with Hibernia Bank was incorrectly identified at the bank, resulting in no collateralization of cash balances greater than the federal deposit insurance amount of \$100,000. At December 31, 1999, the bank balance was \$196,370.

Questioned Costs: None.

Context: The Agency Fund Account, Special Asset Seizures Trust Fund, was undercollateralized at December 31, 1999, by \$96,370.

Effect: Deposits were not insured as required by state law. In the event of failure by Hibernia Bank, the undercollateralized balance would be at risk of loss.

Cause: There is no periodic verification by District Attorney's office that all bank accounts are correctly identified and adequately collateralized.

Recommendation: We recommend that a periodic review of bank balances to collateralization statements be conducted by District Attorney's office for all bank accounts.

Management's Response: See Management's Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. Department of Health and Human Services

Passed through the State of Louisiana,

Department of Social Services

Child Support Enforcement

CFDA Number 93.563

Pass-through Identification Numbers 99-50904 and 355000702

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999**

REPORTABLE CONDITION

FINDING 99-04 – UNREQUESTED FEDERAL PROGRAM COSTS

Criteria: Internal control should be established to make sure that all allowable costs of the Federal IV-D project be requested for reimbursement from the State of Louisiana Department of Social Services.

Condition: Allowable costs are not being requested from the federal project.

Questioned Costs: None

Context: Upon completing the test of IV-D reimbursements, seven 1999 allowable expenditures were identified that were not requested from the federal grant. Two of the items, totaling \$2,422.74, occurred in the first half of 1999 and related to the 1998-1999 grant year. The remaining five items, totaling \$7,230.08, occurred in the last half of 1999 and related to the 1999-2000 grant year.

Effect: Unrequested project costs increase the cost burden of the IV-D program borne by the District Attorney's General Fund.

Cause: There is no control in place to periodically reconcile total allowable costs per books to total requested costs per monthly reimbursement report.

Recommendation: We recommend that procedures be established to periodically reconcile the total allowable costs per IV-D disbursement records to the total cost reimbursements requested.

Management's Response: See Management's Corrective Action Plan.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1999**

The District Attorney for the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 1999.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200

Auditee Contact Person:

Mrs. Paula Brady
Office Administrator
District Attorney of the Ninth Judicial District
(318) 473-6650

Audit Period: January 1, 1999 through December 31, 1999

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

REPORTABLE CONDITIONS

FINDING 99-01 – UNCLEARED CHECKS ON AGENCY FUNDS

Condition: The list of outstanding checks shown on all District Attorney checking accounts includes many outstanding checks, six months or older since issuance date.

Recommendation: We recommend that procedures be established to investigate any outstanding check not clearing on a timely basis. "Stop payment" orders should be issued, if necessary, and checks reissued to the payees.

Actions Taken: A stop payment order will be issued on outstanding checks that are more than six months old. A new check will be issued if the payee can be located. If the payee cannot be located, then a search will be conducted to find them.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1999**

FINDING 99-02 – DEPOSITS NOT MADE TIMELY

Condition: Deposits are not being made on a timely basis.

Recommendation: We recommend that policies and/or procedures be established to assure the timely depositing of all District Attorney funds.

Actions Taken: Deposits will be made daily whenever possible. Monies will not be held in the office. We have programmed the computer system so that the personnel in the worthless check department may enter a payment at the time received, much like a cash register. A report can then be run to check receipts against deposits that are made to assure that all funds are deposited timely.

MATERIAL NONCOMPLIANCE

FINDING 99-03 – UNINSURED CASH DEPOSITS

Condition: An interest-bearing demand deposit account held with Hibernia Bank was incorrectly identified at the bank, resulting in no collateralization of cash balances greater than the federal deposit insurance amount of \$100,000. At December 31, 1999, the bank balance was \$196,370.

Recommendation: We recommend that a periodic review of bank balances to collateralization statements be conducted by District Attorney's office for all bank accounts.

Actions Taken: Office Manager will assure that the funds on deposit are checked monthly and that the institutions' cash balances are insured by federal deposit insurance or that there is a pledge of securities in the necessary amount.

**FEDERAL AWARD
REPORTABLE CONDITION**

FINDING 99-04 – UNREQUESTED FEDERAL PROGRAM COSTS

Condition: Allowable costs are not being requested from the federal project.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1999**

Recommendation: We recommend that procedures be established to periodically reconcile the total allowable costs per IV-D disbursement records to the total cost reimbursements requested.

Actions Taken: These expenditures were simply overlooked, but a request for reimbursement has since been made to the State of Louisiana Department of Social Services.