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DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant

FINANCIAL REPORT
DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date 8-14-96

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant

FINANCIAL REPORT
DECEMBER 31, 1995

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DONALD, TUCKER AND BETTS

(A PROFESSIONAL ACCOUNTING CORPORATION)

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INDEPENDENT AUDITORS' REPORT

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Fifth Judicial District at December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1995
 With Comparative Totals For December 31, 1994

	G O V E R N M E N T A L				AGENCY ACCT		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	CHECK	COLLECTIONS	DRUG ASSET	FORFEITURE	1995	1994
<u>ASSETS</u>								
Cash	\$53,242	\$ 0	\$5,195		\$95		\$ 58,532	\$34,618
Receivables:								
Commissions on fines and forfeitures	3,265	0	0	0	0		3,265	5,797
Grants from the Louisiana Department of Health and Human Resources	1,284	19,048	0	0	0		20,332	12,940
Other governmental units	949	0	0	0	0		949	1,810
Due from other funds	19,048	0	0	0	0		19,048	11,880
TOTAL ASSETS	\$77,788	\$19,048	\$5,195		\$95		\$102,126	\$67,045
<u>LIABILITIES AND FUND BALANCE</u>								
LIABILITIES								
Accounts payable	\$ 2,771	0	\$ 0	0	\$ 0		\$ 2,771	\$ 1,365
Due to other funds	0	19,048	0	0	0		19,048	11,880
Due to other governmental units	1,706	0	0	0	95		1,801	2,400
Total liabilities	4,477	19,048	0	0	95		23,620	15,645
FUND BALANCE								
Fund balance - unreserved-undesignated	73,311	0	5,195	0	0		78,506	51,400
Total fund balance	73,311	0	5,195	0	0		78,506	51,400
TOTAL LIABILITIES AND FUND BALANCE	\$77,788	\$19,048	\$5,195		\$95		\$102,126	\$67,045

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1995

With Comparative Totals For The Year Ended December 31, 1994

	G O V E R N M E N T A L				TOTALS	
	GENERAL FUND (DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUND TITLE IV-D REIMBURSE- MENTS	CHECK COLLECTIONS	AGENCY ACCT DRUG ASSET FORFEITURE	1995 (MEMORANDUM ONLY)	1994
REVENUES						
Commissions on fines, forfeitures & court costs	\$ 38,020	\$ 0	0	\$ 0	\$ 38,020	\$ 43,955
Grants - IV-D	21,375	72,712	0	0	94,087	82,072
Bail bond fees	1,419	0	0	0	1,419	1,763
Check collection fees	0	0	4,497	0	4,497	3,559
Use of money and property - interest earnings	793	0	71	0	864	367
Other revenues	17,223	0	0	0	17,223	3,200
Intergovernmental transfers: Grant Parish Police Jury	0	0	0	0	0	0
Total revenues	<u>78,830</u>	<u>72,712</u>	<u>4,568</u>	<u>0</u>	<u>156,110</u>	<u>134,916</u>
EXPENDITURES						
Bank charges	418	0	125	0	543	462
Communications	8,689	0	0	0	8,689	7,308
Dues	3,007	0	0	0	3,007	3,884
Equipment purchases	6,180	0	0	0	6,180	32,788
Insurance	1,930	0	0	0	1,930	1,039
Legal and professional fees	6,900	0	0	0	6,900	5,181
Miscellaneous and sundry	1,325	0	0	0	1,325	874
Office supplies and expense	8,858	0	32	0	8,890	7,086
Postage	2,212	0	1,077	0	3,289	2,840
Publications	2,069	0	0	0	2,069	1,931
Rentals	1,795	0	0	0	1,795	803
Repairs and maintenance	558	0	0	0	558	958

Seminars	3,384	0	0	0	3,384	-
Travel	14,297	0	687	0	14,984	7,030
Vehicle expense	1,982	0	0	0	1,982	4,891
Intergovernmental transfers:						
Grant Parish Police Jury:						
General Fund	63,379	0	0	0	63,379	20,080
Criminal Court Fund	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>
Total expenditures	<u>127,083</u>	<u>0</u>	<u>1,921</u>	<u>0</u>	<u>129,004</u>	<u>97,155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(<u>48,253</u>)	<u>72,712</u>	<u>2,647</u>	<u>0</u>	<u>27,106</u>	<u>37,761</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	72,779	0	0	0	72,779	63,426
Operating transfers out	<u>0</u>	(<u>72,712</u>)	(<u>67</u>)	<u>0</u>	(<u>72,779</u>)	(<u>63,426</u>)
	<u>72,779</u>	(<u>72,712</u>)	(<u>67</u>)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	24,526	0	2,580	0	27,106	37,761
FUND BALANCE, BEGINNING OF YEAR	<u>48,785</u>	<u>0</u>	<u>2,615</u>	<u>0</u>	<u>51,400</u>	<u>13,639</u>
FUND BALANCE, END OF YEAR	\$ <u>73,311</u>	\$ <u>0</u>	\$ <u>5,195</u>	\$ <u>0</u>	\$ <u>78,506</u>	\$ <u>51,400</u>

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. The Thirty-Fifth Judicial District encompasses the parish of Grant.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB had issued a codification of governmental accounting and financial reporting standards (June, 1992). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Thirty-Fifth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. In accordance with GASB Statement 14, the District Attorney of the Thirty-Fifth Judicial District is a component unit of the Grant Parish Police Jury.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund (District Attorney's Expense)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. In addition, a \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The special revenue fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, 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 their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

Check Collections - Special Revenue Fund

The Check Collections Fund is derived from a collection fee for collecting and processing a check, draft, or order for the payment of money upon any bank or other depository, if the check, draft, or order for payment of money on any bank or depositor has been issued in a manner which makes the issuance an offense under R.S. 14:71. These funds may be utilized for expenses incurred by this office, except for personal benefit of the District Attorney.

Drug Asset Forfeiture - Agency Fund

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989" was implemented January 1, 1990. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may: 1) retain property for official use or transfer the custody to any local, state or federal agency; 2) destroy or use for investigative purposes, any illegal or controlled substances or other contra-

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

band, upon written approval, after not less than twenty days after seizure; and 3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second, to reimburse expenses of seizure; and, the balance shall be allocated as follows:

60% to law enforcement agency(s) making the seizure;
20% to the criminal court fund;
20% to District Attorney's twelve percent fund.

These proceeds are to be used to further and enhance drug law enforcement.

Agency funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operations.

B. FIXED ASSETS AND LONG-TERM LIABILITIES

Those fixed assets purchased with reimbursed funds from the IV-D Program vest in the State upon acquisition. All other fixed assets purchased by the District Attorney's office are owned by the Grant Parish Police Jury. This note is for information purposes only as the assets are not owned by the District Attorney's office.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

There were no long-term liabilities at December 31, 1995.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District Attorney of the Thirty-Fifth Judicial District'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 utilizing the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

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 of the Thirty-Fifth Judicial District is entitled to the funds.

Interest earned on investments is recorded when the investment has matured and the income is available.

Substantially all other revenues are 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.

D. BUDGETARY PRACTICES

The District Attorney utilizes the following budgetary practices:

Per Louisiana R. S. 39:1303(E), the District Attorney's office is not required to prepare an annual budget for a fund unless expected fund expenditures exceed \$250,000, therefore, no budget was prepared for the year ended December 31, 1995, and, accordingly, no budgetary comparison was made in the financial statements.

E. CASH, SAVINGS AND CERTIFICATES OF DEPOSIT

Under state law the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District Attorney may invest in United States bonds, treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

As reflected on the accompanying balance sheet, the District Attorney had cash in banks and savings accounts totaling \$58,532 at December 31, 1995. These deposits must be insured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agency 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 agency. The deposits at December 31, 1995 were secured, in full, by Federal Deposit Insurance.

F. ENCUMBRANCES

Based on size of accounts and methods used for payment, encumbrance accounting is not used.

G. VACATION AND SICK LEAVE

After six months employment, employees earn seven days vacation. After one year of employment, employees earn an additional three days vacation leave and accrue one and one-half days of sick leave for each month of continuous employment. No vacation may be carried forward, and sick leave may be accumulated to a maximum of ninety days. As of December 31, 1995, there was no earned vacation available.

H. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

NOTE 2 - RETIREMENT PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. The administrative staff of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana. Other than the annual contributions required by each system and recorded as expenditures annually, from the Parish general fund, the District Attorney's office does not guarantee any of the benefits granted by the above retirement systems.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 2 - RETIREMENT PLANS (Continued)

Retirement expenditures related to employees of the District Attorney's office are remitted from the General Fund to the Grant Parish Police Jury and the Criminal Court Fund of the Thirty-Fifth Judicial District.

NOTE 3 - LITIGATION AND CLAIMS

As of December 31, 1995, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

NOTE 4 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the criminal court funds, the Parish Police Jury, or directly by the State. Those expenses are summarized as follows:

The Grant Parish Criminal Courts fund the District Attorney's office annually in its General Fund Budget. The District Attorney agrees to reimburse the Police Jury varying amounts each year based on the requirements of the office and funding level authorized by the Police Jury. The reimbursements are budgeted for and made from the accounts reported on in this report.

The District Attorney and his assistants receive a portion of their salaries from the State Division of Administration. The Parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

NOTE 5 - IV-D REIMBURSEMENT GRANT

The District Attorney of the Thirty-Fifth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

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.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
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STATE OF LOUISIANA
Parish of Grant
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 5 - IV-D REIMBURSEMENT GRANT (Continued)

There are no restrictions on how incentive payments may be expended, 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 expenditures that may be disallowed as a result of such a review or audit.

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1995.

Title IV-D Program Activity:

Cash receipts	\$ 64,775
Cash disbursed	\$ <u>64,775</u>

Reconciliation of program cash receipts to revenues

Cash receipts listed above	\$ 64,775
Adjustments:	
Add accounts receivable, end of year	19,048
Deduct accounts receivable, beginning of year	<u>(11,111)</u>
Total IV-D revenues	\$ <u>72,712</u>

NOTE 6 - SUBSEQUENT EVENTS

No material event affecting this office has occurred between the close of the fiscal period and date of this financial statement.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The District Attorney's office participated in the grants as disclosed in the Schedule of Federal Financial Assistance. These grants are subject to program compliance audits by the grantor. Certain compliance audits of prior years have been conducted, during which no instances of non-compliance were cited.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Expenditures of the funds are reimbursed by other funds and create interfund receivables and payables. The receivables and payables are short-term as repayment is expected in the following year.

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated July 30, 1996. These component unit financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED DECEMBER 31, 1995

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount 1994-1995</u>	<u>1995-1996</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Department of Health and Human Services (O.C.S.E.) State of Louisiana Dept. of Health and Human Resources (O.F.S.): Child Support Enforcement Reimbursement	13.783	\$65,665	\$71,632	\$72,712	\$72,712
TOTAL FEDERAL ASSISTANCE				\$72,712	\$72,712

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH **GOVERNMENT AUDITING STANDARDS**

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated July 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Thirty-Fifth Judicial District is the responsibility of the District Attorney of the Thirty-Fifth Judicial District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirty-Fifth Judicial District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

District Attorney of the
Thirty-Fifth Judicial District

The audit report for the year ended December 31, 1995, was not issued within six months from the year end as required by state law. This was reported to management of the District Attorney of the Thirty-Fifth Judicial District in a separate letter dated July 30, 1996.

We considered this instance of noncompliance in forming our opinion on whether the District Attorney of the Thirty-Fifth Judicial District's 1995 component unit financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 30 1996, on those component unit financial statements.

This report is intended for the information of the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated July 30, 1996.

In connection with our audit of the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District, and with our consideration of the District Attorney of the Thirty-Fifth Judicial District's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Fifth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-Fifth Judicial District had not complied, in all material respects, with those requirements.

District Attorney of the
Thirty-Fifth Judicial District

This report is intended for the information of the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR AND NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated July 30, 1996.

We have applied procedures to test the District Attorney of the Thirty-Fifth Judicial District's compliance with the following requirements applicable to its federal financial assistance programs for the year ended December 31, 1995: political activity; civil rights; cash management; allowable costs/cost principles; Drug-Free Workplace Act; and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Fifth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-Fifth Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

District Attorney of the
Thirty-Fifth Judicial District

This report is intended for the information of the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON
AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS CONDUCTED
IN ACCORDANCE WITH **GOVERNMENT AUDITING STANDARDS**

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated July 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the District Attorney of the Thirty-Fifth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure,

District Attorney of the
Thirty-Fifth Judicial District

we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

1. The small size of the office staff of the District Attorney of the Thirty-Fifth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the District Attorney and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1995, and have issued our report dated July 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the Thirty-Fifth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated July 30, 1996.

The management of the District Attorney of the Thirty-Fifth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with

District Attorney of the
Thirty-Fifth Judicial District

generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in administering federal financial assistance programs in the following categories:

General Requirements

Political activity
Civil rights
Cash management
Allowable costs/cost principles
Drug-free Workplace Act
Administrative requirements
Types of services allowed or not allowed

Specific Requirements

Eligibility
Matching, level of effort or earmarking
Reporting
Cost allocation
Claims for advances and reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Thirty-Fifth Judicial District had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance program:

Child Support Enforcement, Title IV-D.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney

District Attorney of the
Thirty-Fifth Judicial District

of the Thirty-Fifth Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

1. The small size of the office staff of the District Attorney of the Thirty-Fifth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

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DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant

MANAGEMENT LETTER
DECEMBER 31, 1995

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

Release Date _____

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Honorable Edward L. Tarpley, Jr.
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

In planning and performing our audit of the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney of the Thirty-Fifth Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters and your response. This letter does not affect our report dated July 30, 1996,

Receipt Acknowledged
Legislative Auditor

By _____

District Attorney of the
Thirty-Fifth Judicial District

on the component unit financial statements of the District Attorney of the
Thirty-Fifth Judicial District.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

This report is intended for the information and use of the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
July 30, 1996

MEMORANDUM

TIMELINESS OF REPORT

COMMENTS

Information was not made available to the auditors timely enough to complete the report within the six-month period provided by state law.

RESPONSE

Due to the small size of the District Attorney's office staff the duties are concentrated into a few people. The person responsible for getting the information for the auditors was absent from work on several occasions due to illness.