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DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 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 7-17-96

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

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DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

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GOING, SEBASTIEN & FISHER, INC.

A CORPORATION OF  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the years then ended December 31, 1995 and 1994. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. 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, as of December 31, 1995 and 1994, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

*Going, Sebastien & Fisher, APAC*  
Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

COMBINED BALANCE SHEET-GOVERNMENTAL FUND TYPES AND ACCOUNT GROUP  
DECEMBER 31, 1995

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>	
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>
<u>ASSETS</u>		
Cash	\$140,619	\$133,036
Due from other governmental units	147,419	49,071
Other receivables	87	
Fixed Assets		
	<hr/>	<hr/>
<u>Total assets</u>	<u>\$288,125</u>	<u>\$182,107</u>
	=====	=====
 <u>LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 34,977	\$ 5,185
Due to other governmental units	<u>16,094</u>	<hr/>
	<hr/>	<hr/>
<u>Total liabilities</u>	<u>51,071</u>	<u>5,185</u>
 <u>FUND EQUITY</u>		
Investment in General Fixed Assets		
Fund Balance:		
Unreserved, undesignated	<u>237,054</u>	<u>176,922</u>
	<hr/>	<hr/>
Total liabilities and fund equity	<u>\$288,125</u>	<u>\$182,107</u>
	=====	=====

See notes to financial statements.

<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
<u>GENERAL FIXED ASSETS</u>		
	\$273,655	\$392,424
	196,490	119,853
	87	1,859
<u>\$148,394</u>	<u>148,394</u>	<u>125,871</u>
<u>\$148,394</u> =====	<u>\$618,626</u> =====	<u>\$640,007</u> =====
	\$ 40,162	\$ 20,312
	<u>16,094</u>	<u>14,388</u>
	<u>56,256</u>	<u>34,700</u>
\$148,394	148,394	125,871
<u>                    </u>	<u>413,976</u>	<u>479,436</u>
<u>\$148,394</u> =====	<u>\$618,626</u> =====	<u>\$640,007</u> =====

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

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

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>	
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>
<u>REVENUES</u>		
Commission on fines and bond forfeitures	\$460,097	
Intergovernmental:		
Police jury reimbursements	200,466	
Federal grants		\$369,817
State of Louisiana	47,331	
Miscellaneous:		
Drug seizure income	16,768	
Interest earned	3,229	3,387
Other	8,299	1,250
	<u>736,190</u>	<u>374,454</u>
<u>EXPENDITURES</u>		
Judicial:		
Personal services	267,890	314,081
Supplies and materials	30,901	17,021
Repairs and maintenance	1,577	700
Other services and charges	481,151	54,538
Capital outlay		8,245
	<u>781,519</u>	<u>394,585</u>
Deficiency of revenues over expenditures	(45,329)	(20,131)
Fund Balance, beginning of year	<u>282,383</u>	<u>197,053</u>
Fund Balance, end of year	\$237,054 =====	\$176,922 =====

See notes to financial statements.

TOTALS (MEMORANDUM ONLY)	
<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
\$ 460,097	\$ 395,087
200,466	173,119
369,817	320,502
47,331	41,644
16,768	31,766
6,616	7,055
<u>9,549</u>	<u>6,431</u>
<u>1,110,644</u>	<u>975,604</u>
581,971	510,614
47,922	51,782
2,277	3,118
535,689	446,634
<u>8,245</u>	<u>10,394</u>
<u>1,176,104</u>	<u>1,022,542</u>
(65,460)	(46,938)
<u>479,436</u>	<u>526,374</u>
<u>\$ 413,976</u> =====	<u>\$ 479,436</u> =====



DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES  
YEAR ENDED DECEMBER 31, 1995

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Commissions on fines and bond forfeitures	\$ 432,467	\$460,097	\$ 27,630
Intergovernmental:			
Police jury reimbursements	160,395	200,466	40,071
Federal grants			
State of La.	43,130	47,331	4,201
Miscellaneous:			
Drug seizure income	20,122	16,768	(3,354)
Interest earned	3,372	3,229	(143)
Other	8,843	8,299	(544)
<u>Total revenues</u>	<u>668,329</u>	<u>736,190</u>	<u>67,861</u>
<u>EXPENDITURES</u>			
Judicial:			
Personal services	272,311	267,890	4,421
Supplies and materials	30,576	30,901	(325)
Repairs and maintenance	298	1,577	(1,279)
Other services and charges	473,448	481,151	(7,703)
Capital outlay			
<u>Total expenditures</u>	<u>776,633</u>	<u>781,519</u>	<u>(4,886)</u>
Excess (Deficiency) of revenues over expenditures	\$(108,304)	(45,329)	\$ 62,975
Fund balance, beginning of year		282,383	
Fund balance, end of year		\$237,054	

See notes to financial statements.

<u>SPECIAL REVENUE FUND</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$315,384	\$369,817	\$ 54,433
2,902	3,387	485
<u>1,500</u>	<u>1,250</u>	<u>(250)</u>
<u>319,786</u>	<u>374,454</u>	<u>54,668</u>
275,263	314,081	(38,818)
17,376	17,021	355
840	700	140
52,675	54,538	(1,863)
<u>6,734</u>	<u>8,245</u>	<u>(1,511)</u>
<u>352,888</u>	<u>394,585</u>	<u>(41,697)</u>
<u>\$(33,102)</u>	(20,131)	\$ 12,971
	<u>197,053</u>	
	<u>\$176,922</u>	

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH  
DECEMBER 31, 1995

NOTES TO FINANCIAL STATEMENTS

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a four-year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

1. The Reporting Entity

The District Attorney is a separately elected official and is not included as a component unit in any other financial statements. The activities of the District Attorney have been reviewed and it was determined that there are no potential component units which should be included in the District Attorney's financial statements.

2. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, 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 comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report into two generic fund types and one broad fund category as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

2. FUND ACCOUNTING (Cont.)

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial sources except those required to be accounted for in another fund.

Special Revenue Fund

The Special Revenue Fund consists of grants from the Louisiana Department of Health and Human Resources, a pass-through agency, and the United States 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 for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses 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.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

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

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)4. General Fixed Assets

The accounting and reporting treatment applied to property, plant and equipment associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost. The General Fixed Asset Account Group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

5. Cash

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

5. Cash (Cont.)

During the year, the District Attorney's cash in excess of FDIC insurance was collateralized by securities held by an unaffiliated bank in the name of the financial institution pledged to the District Attorney.

6. Budgets and Budgetary Accounting.

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General and Special Revenue Funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP).

7. Accumulated Compensated Absences

The District Attorney's employees earned and used their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund general ledgers, is not utilized by the District Attorney.

9. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)10. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B: EXPENDITURES - ACTUAL AND BUDGET

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
General fund	\$776,633	\$781,519	\$ 4,886
Special revenue fund	352,888	394,585	41,697

NOTE C: DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1995 and 1994 consisted of the following:

	<u>1995</u>		<u>1994</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	
Opelousas City Court	\$ 4,314		\$ 3,678
Eunice City Court	1,971		2,678
St. Landry Parish Sheriff	28,140		27,219
St. Landry Parish Police Jury	112,994		42,737
Department of Social Services		<u>49,071</u>	<u>43,541</u>
Totals	<u>\$147,419</u>	<u>\$49,071</u>	<u>\$119,853</u>

NOTE D: GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the general fixed assets account group:

	<u>Balance</u> <u>12/31/94</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Balance</u> <u>12/31/95</u>
Building Improvements	\$ 61,341			\$ 61,341
Furniture, Fixtures, & Office Equipment	52,834	\$ 16,426	\$ 8,245	77,505
Equipment & Machinery	11,696	(11,696)		
Law Books		9,548		9,548
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Totals	\$ 125,871	\$ 14,278	\$ 8,245	\$148,394
	=====	=====	=====	=====

NOTE E: DUE TO OTHER GOVERNMENTAL UNITS

Amounts due to other governmental units at December 31, 1995 and 1994 consisted of the following:

	<u>General Fund</u>	
	<u>1995</u>	<u>1994</u>
Department of Public Safety	\$16,094	\$14,388
Total	\$16,094	\$14,388
	=====	=====

NOTE F: DEFINED BENEFIT PLAN

The district attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorneys Retirement System. This retirement system is a multiple employer cost sharing, statewide public employee retirement system administered and controlled by a separate board of trustees.

Covered employees are required to contribute 7.0 percent of their salary to the plan, and the employer portion is 2.5 percent. The total employee and employer contributions for the year ended December 31, 1995 were \$13,552 and \$4,840 on wages of \$193,600, respectively.



NOTE F: DEFINED BENEFIT PLAN (Cont.)

The "pension benefit obligation" is a standardized disclosure method of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's finding status on a going-concern basis, assess progress made in accumulating sufficient assets progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

<u>Actuarial Valuation</u> <u>(In Millions)</u>	Louisiana District Attorneys Retirement System <u>June 30, 1995</u>
Pension benefit obligations	\$67.53
Net assets available	<u>67.56</u>
Unfunded pension benefit obligation	\$(0.03) =====

Ten-year historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is presented in the Louisiana District Attorneys' Retirement Systems June 30, 1995 annual financial report.

NOTE G: LEASE COMMITMENTS

Commitments under lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

1996	\$22,790
1997	<u>8,153</u>
Total	\$30,943 =====

Rental expenditures incurred for the year ended December 31, 1995 were \$25,161.

NOTE H: OTHER AGREEMENTS

LA R.S. 16:6 mandates parish police juries to pay operational expenditures incurred by the district attorney's office. The amount of expenditures submitted for reimbursement to the St. Landry Police Jury for the periods ended December 31, 1995 and 1994 were \$200,466 and \$173,119, respectively. The St. Landry Police Jury also provides free office space to the District Attorney.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated July 8, 1996.

We conducted our audits 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 general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the District Attorney, for the years ended December 31, 1995 and 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The District Attorney is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 general purpose 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories: cash, cash disbursements and payables, cash receipts and receivables, property, equipment and capital expenditures, payroll, budgeting, political activity, civil rights, allowable costs/cost principles, Drug-Free Workplace Act, administrative requirements, and eligibility.

For all the internal control structure categories listed above, 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the District Attorney, in a separate letter dated July 8, 1996.

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

*Going, Sebastien & Fisher, APAC*  
Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996



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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), for the years ended December 31, 1995, and 1994 and have issued our report thereon dated July 8, 1996. We have also audited the compliance of the District Attorney with requirements applicable to major federal financial assistance programs and have issued our report thereon dated July 8, 1996.

We conducted our audits 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 general purpose financial statements are free of material misstatement and whether the District Attorney complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the years ended December 31, 1995, and 1994 we considered the internal control structure of the District Attorney, in order to determine our auditing procedures for the purpose of expressing our opinions on the District Attorney's general purpose financial statements and on the compliance with requirements applicable to major programs 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 audits of the general purpose financial statements in a separate report dated July 8, 1996.

The District Attorney 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with 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 used in administering federal financial assistance programs in the following categories: cash, cash receipts and revenues, cash disbursements and payables, property, equipment and capital expenditures, payroll, budgeting, political activity, civil rights, allowable costs/cost principles, Drug-Free Workplace Act, administrative requirements, and eligibility.

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 expended 100% of its total federal financial assistance under the following major federal financial assistance program Louisiana Department of Social Services - Office of Family Support for the Provision of Child Support Enforcement Services.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design of operation of internal control structure policies and procedures that we have 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 major federal financial assistance program which is identified in the accompanying schedule of Federal Financial Assistance. 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.

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 constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the District Attorney in a separate letter dated July 8, 1996.

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

*Going, Sebastian & Fisher, APAC*

Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated July 8, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney, is the responsibility of the District Attorney. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose 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 material noncompliance that is required to be reported under Government Auditing Standards and the Louisiana Legislative Auditor.

Condition: The District Attorney did not issue its December 31, 1995 financial statements on or before June 30, 1996 as required by Louisiana state law and the engagement letter.



Recommendation: We recommend the District Attorney plan for and have all cash receipts and cash disbursements submitted to the auditor on or before April 15 in the future.

Response: In the future, this office will attempt to have all records submitted to the auditor on or before April 15.

We noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated July 8, 1996.

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

*Going, Sebastien & Fisher, APAC*

Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1995 and 1994, and have issued our report thereon dated July 8, 1996.

We have applied procedures to test the District Attorney's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, civil rights, allowable costs/cost principles, Drug-free Workplace Act, administrative requirements, and eligibility.

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'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 second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney, 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.

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

*Going, Sebastien & Fisher, APAC*  
Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996



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INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE  
TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1995 and 1994, and have issued our report thereon dated July 8, 1996.

We have also audited the District Attorney's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The District Attorney is responsible for compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements 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 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to in the second paragraph.

In our opinion, the District Attorney, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended December 31, 1995.

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

*Going, Sebastien, & Fisher, APAC*  
Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996



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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE  
OF FEDERAL FINANCIAL ASSISTANCE

Honorable Morgan J. Goudeau III  
District Attorney of the Twenty-Seventh  
Judicial District  
State of Louisiana  
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated July 8, 1996. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney, 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Going, Sebastien & Fisher, APAC*

Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH DISTRICT  
STATE OF LOUISIANA  
ST. LANDRY PARISH  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>Federal Granting Agency/ Federal Recipient State Agency/ Grant Program</u>	<u>Grant Number</u>	<u>Federal Catalog Number</u>
<u>Department of Health and Human Services:</u>		
<u>Pass through Payments:</u>		
<u>Department of Social Services- Office of Family Support:</u>		
Child Support Enforcement Services 1994 - 1995	9404LA4004	13.783
Child Support Enforcement Services 1995 - 1996	9404LA4004	13.783
Totals		

Grant Revenues		Accrued (Deferred)		Accrual Basis	(Ref)	Expenditures
Received Cash Basis	December 31, 1994	December 31, 1995				
\$193,211			\$193,211	(1)	\$199,370	
<u>171,076</u>	<u>\$43,541</u>	<u>\$49,071</u>	<u>\$176,606</u>	(1)	<u>195,215</u>	
<u>\$364,287</u>	<u>\$43,541</u>	<u>\$49,071</u>	<u>\$369,817</u>		<u>\$394,585</u>	

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

- (1) The difference between total revenues and expenditures is due to nonreimbursable expenditures.

\* Major Program

See notes to Schedule of Federal Financial Assistance



NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984

The Federal grant award of the District Attorney is included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The Louisiana Department of Social Services is the state cognizant audit agency for the single audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received.



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### Management Letter

Honorable Morgan J. Goudeau, III  
District Attorney of the Twenty-  
Seventh Judicial District  
State of Louisiana  
St. Landry Parish

During the course of our audit of the December 31, 1995 financial statements, we noted the following matters which we would like to bring to your attention:

1. An invoice for the purchase of law books for the DA law library was originally paid then subsequently paid again. We recommend that a review be done of all paid invoices monthly to prevent paying invoices twice in the future.
2. In one instance regarding one DA trip for a criminal law seminar, the credit card bill was not itemized between hotel and meals charges. We recommend all travel expenses be itemized between hotel and restaurant receipts to prevent paying unnecessary expenditures.
3. An employee has not repaid salaries in the amount of \$87.50 that was collected from the Police Jury and District Attorney (DA) because the Police Jury originally said salary reimbursement would not occur, but they later made the reimbursement. We understand the DA has subsequently received collection of the money as of the date of our report.
4. Actual expenditures exceeded budgeted expenditures by more than five percent. We recommend the adopted budgets continue to be amended close to year end to reflect actual expenditures to be within five percent of budgeted expenditures.

We would like to thank Mrs. Judy Burleigh and Mrs. Roberta Roy for their help extended to us during the course of our audit. Also, we shall be happy to help you implement the above.

Going, Sebastian & Fisher, APAC  
Going, Sebastien & Fisher, APAC

Opelousas, Louisiana  
July 8, 1996