

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>	
			<u>1995</u>	<u>1994</u>
<u>REVENUES</u>				
Fines and forfeitures	\$ 356,469	\$ -	\$ 356,469	\$ 381,226
Interest	63,353	9,228	72,581	49,949
Intergovernmental revenue:				
Grants:				
Louisiana Department of Social Services	-	578,533	578,533	512,997
Incentive payments	-	251,115	251,115	258,726
City of Baton Rouge	2,182,067	-	2,182,067	2,132,118
Other:				
Check collection fees	177,694	16,634	194,328	182,494
Narcotic seizure fees	59,734	-	59,734	82,736
Other	231,667	-	231,667	160,932
Total revenues	<u>3,070,984</u>	<u>855,510</u>	<u>3,926,494</u>	<u>3,761,178</u>
<u>EXPENDITURES</u>				
General Government:				
Current operating:				
Personal service	2,496,230	662,004	3,158,234	2,774,119
Auto and equipment	153,795	20,843	174,638	184,102
Indirect costs	-	25,843	25,843	20,123
Supplies and office	29,681	19,055	48,736	63,970
Other	116,574	40,378	156,952	140,324
Capital outlay	293,349	15,765	309,114	75,894
Total expenditures	<u>3,089,629</u>	<u>783,888</u>	<u>3,873,517</u>	<u>3,258,532</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	<u>(18,645)</u>	<u>71,622</u>	<u>52,977</u>	<u>502,646</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	72,418	-	72,418	42,958
Operating transfers out	-	(72,418)	(72,418)	(42,958)
Total other financing sources (uses)	<u>72,418</u>	<u>(72,418)</u>	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	<u>53,773</u>	<u>(796)</u>	<u>52,977</u>	<u>502,646</u>
Fund balances - beginning of year	<u>1,436,707</u>	<u>246,137</u>	<u>1,682,844</u>	<u>1,180,198</u>
Fund balances - end of year	<u>\$ 1,490,480</u>	<u>\$ 245,341</u>	<u>\$ 1,735,821</u>	<u>\$ 1,682,844</u>

The accompanying notes are an integral part of this financial statement.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$ 375,000	\$ 356,469	(\$ 18,531)
Interest	60,000	63,353	3,353
Intergovernmental revenue			
Grants:			
Louisiana Department of Social Services	-	-	-
Incentive payments	-	-	-
City of Baton Rouge	2,159,000	2,182,067	23,067
Check collection fees	190,000	177,694	(12,306)
Narcotic seizure fees	65,000	59,734	(5,266)
Other	206,000	231,667	25,667
Total Revenues	<u>3,055,000</u>	<u>3,070,984</u>	<u>15,984</u>
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personal service	2,673,000	2,496,230	176,770
Auto and equipment	146,000	153,795	(7,795)
Indirect cost	-	-	-
Supplies and office	20,000	29,681	(9,681)
Other	18,000	116,574	(98,574)
Capital outlay	280,000	293,349	(13,349)
Total Expenditures	<u>3,137,000</u>	<u>3,089,629</u>	<u>47,371</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	<u>(82,000)</u>	<u>(18,645)</u>	<u>63,355</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	72,418	72,418
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>72,418</u>	<u>72,418</u>
<u>EXCESS (DEFICIT) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	<u>(82,000)</u>	<u>53,773</u>	<u>135,773</u>
<u>FUND BALANCES</u>			
Beginning of year	<u>1,436,707</u>	<u>1,436,707</u>	<u>-</u>
End of year	<u>\$ 1,354,707</u>	<u>\$ 1,490,480</u>	<u>\$ 135,773</u>

The accompanying notes are an integral part of this financial statement.



Special Revenue Fund

<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$ -	\$ -	\$ -
6,000	9,228	3,228
550,000	578,533	28,533
250,000	251,115	1,115
-	-	-
-	16,634	16,634
-	-	-
<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
<u>818,000</u>	<u>855,510</u>	<u>37,510</u>
668,100	662,004	6,096
41,800	20,843	20,957
99,000	25,843	73,157
26,000	19,055	6,945
10,000	40,378	(30,378)
<u>13,000</u>	<u>15,765</u>	<u>(2,765)</u>
<u>857,900</u>	<u>783,888</u>	<u>74,012</u>
<u>(39,900)</u>	<u>71,622</u>	<u>111,522</u>
-	-	-
<u>-</u>	<u>(72,418)</u>	<u>(72,418)</u>
<u>-</u>	<u>(72,418)</u>	<u>(72,418)</u>
(39,900)	(796)	39,104
<u>246,137</u>	<u>246,137</u>	<u>-</u>
<u>\$ 206,237</u>	<u>\$ 245,341</u>	<u>\$ 39,104</u>



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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 within his district, is the representative of the state before the grand jury in his district, is legal advisor to the grand jury, and performs other duties as provided by law. The Nineteenth Judicial District encompasses the parish of East Baton Rouge, Louisiana.

A. Financial Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Nineteenth Judicial District is a part of the district court system in the State of Louisiana. However, the district attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the City-Parish of Baton Rouge is the financial reporting entity for East Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (City-Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City-Parish of Baton Rouge for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the City-Parish to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City-Parish.
2. Organizations for which the City-Parish does not appoint a voting majority but are fiscally dependent on the City-Parish.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Because the City-Parish provides a significant amount of financial revenues, the district attorney was determined to be a component unit of the City-Parish of Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The district attorney is elected by the qualified electors of the judicial district for a term of six years.

B. 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 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:

Governmental Fund Type

General Fund

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those which are required to be accounted for in another fund. Revenues from the dedication of certain fines and forfeitures are used to defray the cost of operating the Office of the District Attorney. Administratively the district attorney has established certain sub-accounts within the General Fund as follows:

Unit account

The unit account is used to account for amounts previously withheld from employees who are assigned agency automobiles and are used to pay for automobile repairs not covered by comprehensive and collision insurance. All revenues and balances in this account are restricted for the purpose described above.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Check collections account

The check collections account consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

Special Revenue Fund

The Special Revenue Fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Fiduciary Fund Type

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

Narcotic Seizure Account

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics and other criminal investigations. The proceeds are held in custody by the district attorney for distribution as provided under applicable Louisiana Statutes.

C. Fixed Assets

The accounting and reporting treatment applied to the fixed assets is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. Fixed assets are valued at historical cost, no depreciation has been provided on general fixed assets and no interest has been capitalized.

D. Basis of Accounting

Basis of accounting refers to when revenues 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.

All governmental and agency 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. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the district attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources.

E. Budgets and Budgetary Accounting

The district attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Municipal Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

F. Compensated Absences

On January 1, 1987, the district attorney adopted a policy for leave benefits which allows a maximum of 15 days of vacation leave per calendar year to be earned. Employees may accumulate a maximum of 40 hours to be carried forward to a succeeding calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. Cash and Certificates of Deposit

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. Total Columns on Combined Statements - Overview

The total columns on the combined statements 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, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Operating Transfers In and Out

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, <u>1994</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1995</u>
Equipment	\$ 463,322	\$ 69,903	\$ 14,945	\$ 518,280
Vehicles	<u>535,304</u>	<u>218,110</u>	<u>161,104</u>	<u>592,310</u>
	<u>\$ 998,626</u>	<u>\$ 288,013</u>	<u>\$ 176,049</u>	<u>\$ 1,110,590</u>

3. DEFINED BENEFIT PENSION PLANS

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.

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

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

The System also provides death and disability benefits. Benefits are established by state statute.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

3. DEFINED BENEFIT PENSION PLANS (continued)

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System.

Covered employees are required to contribute 7.0 percent of their salary to the plan. Employer contribution is 2.5 percent effective July 1, 1994, prior to July 1, 1994 there was no required employer contribution. Covered salaries for the year ended December 31, 1995 totaled \$855,036. The total contribution requirement for the year ended December 31, 1995 was \$81,228, which consisted of \$59,853 from the employees and \$21,375 from the employer.

Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System. This system operates under the supervision of a seven member board of trustees independent from the City-Parish government.

Covered employees are required to contribute 8.0 percent of their salary to the plan. Covered salaries for the year ended December 31, 1995 totaled \$1,516,785. The employer contribution, paid by the City-Parish, was 12.5% of covered salaries. The contribution requirements for the year ended December 31, 1995, was \$159,262 which consisted of \$121,343 from the employees and \$37,919 from the employer, which is paid by the City-Parish, which is not included in the accompanying financial statements. The District Attorney's total payroll was \$2,491,175.

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 funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The Systems do not make separate measurements of assets and pension benefit obligation for individual employees.

<u>Actuarial Valuation</u> (In Millions)	Employees Retirement System City of Baton Rouge and Parish of East Baton Rouge <u>December 31, 1993</u>	Louisiana District Attorneys Retirement System <u>June 30, 1994</u>
Pension benefit obligation	519.4	59.3
Net assets available	<u>468.6</u>	<u>60.1</u>
Funded (unfunded) benefit obligation	<u>(50.8)</u>	<u>.8</u>



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

3. DEFINED BENEFIT PENSION PLANS (continued)

The contribution for the District Attorney's employees represented less than one percent of total contributions required of all participating entities in both retirement systems.

Ten-year historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is presented in the City of Baton Rouge and Parish of East Baton Rouge System's December 31, 1994 annual financial report and Louisiana District Attorneys' Retirement System's June 30, 1995 annual financial report.

The District Attorney of the Nineteenth Judicial District does not guarantee the benefits by the System.

4. EXPENDITURES OF THE DISTRICT ATTORNEY'S OFFICE NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid from funds of the City of Baton Rouge, Parish of East Baton Rouge and directly from the State of Louisiana. These expenditures for the year ended December 31, 1995 are as follows:

City-Parish of East Baton Rouge:	
Personal services	\$ 417,326
Supplies and other	53,223
Contract services	<u>105,373</u>
Subtotal	575,922
State of Louisiana - salaries and benefits	<u>1,100,004</u>
 Total	 <u>\$ 1,675,926</u>

5. DESIGNATED FUND BALANCE

A portion of the general fund balance has been designated as representing the balance of the unit account that is used to account for employee payroll deductions dedicated to payment of automobile damage repairs made on office automobiles that is not covered by comprehensive and collision insurance.

Details of fund designations as of December 31, 1995, and for the year then ended are as follows:

	Balance December 31, 1994	Additions	Deletions	Balance December 31, 1995
Unit account	\$ <u>26,604</u>	\$ <u>7,112</u>	\$ <u>5,586</u>	\$ <u>28,130</u>



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

6. INTERFUND TRANSACTIONS

The following is a summary of amounts due from and due to other funds at December 31, 1995:

	<u>Due From</u>	<u>Due To</u>
General Fund		
District Attorney's Narcotic Seizure Fund	\$ 564	\$ -
Special Revenue Fund	18,726	-
Special Revenue Fund (Title IV-D)		
General Fund	-	18,726
District Attorney's Narcotic Seizure Fund		
General Fund	-	564
	<u>\$ 19,290</u>	<u>\$ 19,290</u>

7. CASH AND CERTIFICATES OF DEPOSIT

At December 31, 1995, the carrying amount of the District Attorney's deposits were \$1,785,999 and the bank balances were \$1,917,790. Of the bank balance, \$1,400,000 was covered by federal depository insurance and \$517,790 was covered by collateral held by the pledging bank's agent in the District Attorney's name.

8. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the Nineteenth Judicial District expended \$251,115 and \$578,533 in reimbursement and incentive payments, respectively.

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

There are no restrictions on how incentive payments may be 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.



FEDERAL FINANCIAL ASSISTANCE REPORTS
OF
CERTIFIED PUBLIC ACCOUNTANTS





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

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated May 21, 1996. We have also audited the compliance of the District Attorney of the Nineteenth Judicial District with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 21, 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 audits to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the District Attorney of the Nineteenth Judicial District complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the Nineteenth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the District Attorney of the Nineteenth Judicial District and on the compliance of the District Attorney of the Nineteenth Judicial District 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 the 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 general purpose financial statements in a separate report dated May 21, 1996.

The management of the District Attorney of the Nineteenth 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, 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:

Accounting Controls:

1. Cash receipts
2. Cash disbursements
3. Billing

Administrative Controls:

General

1. Political activity
2. Civil rights
3. Cash management
4. Allowable cost
5. Drug free workplace
6. Administrative requirements

Specific Requirements

1. Types of services
2. Eligibility
3. Special requirements
4. Reporting
5. Matching, Level of Effort

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 Nineteenth Judicial District expended 100% of its total federal financial assistance under major federal financial assistance programs.

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 District Attorney of the Nineteenth Judicial District's 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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.



Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action recommended.

Management's Response: All receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks, except for those drawn on the imprest payroll account, require two signatures. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

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 the lack of segregation of duties described above is a material weakness.

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

Postlethwaite ; Netterville

Baton Rouge, Louisiana
May 21, 1996



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated May 21, 1996.

We have also audited the District Attorney of the Nineteenth Judicial District compliance with the requirements governing types of services allowed or unallowed, eligibility, special requirements, reporting, and matching, level of effort requirements; that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the District Attorney of the Nineteenth Judicial District is responsible for the District Attorney of the Nineteenth Judicial District 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 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Nineteenth Judicial District compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the District Attorney of the Nineteenth Judicial District complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, special requirements, reporting, and matching, level of effort requirements reporting 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 of the Nineteenth Judicial District management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996



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

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated May 21, 1996.

We have applied procedures to test the District Attorney of the Nineteenth Judicial District compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995.

1. Political Activity
2. Civil Rights
3. Cash Management
4. Allowable Cost
5. Drug-Free Workplace
6. 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 Nineteenth Judicial District 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 first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Nineteenth Judicial District had not complied, in all material respects, with those requirements.

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996



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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated May 21, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Nineteenth Judicial District's management. 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 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. 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 of the Nineteenth 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 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.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>Federal Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>
U. S. Department of Health and Human Services Passed Through the Louisiana Department of <u>Social Services</u>			
Child Support Enforcement Title IV-D	13.783	DSS #02148	\$ 803,063

* The program amount represents the total grant awarded for the period July 1, 1994 to June 30, 1995, which is the pass-through grantor's fiscal year.



Receipts of
Revenue
Recognized

Disbursements
Expenditures

\$ 578,533

\$ 783,888

1321



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JUDICIAL DISTRICT
EAST BATON ROUGE PARISH, LOUISIANA

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 7-31-96



DISTRICT ATTORNEY OF THE NINETEENTH
JUDICIAL DISTRICT
EAST BATON ROUGE PARISH, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1995



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INDEPENDENT AUDITORS' REPORT

The Honorable Doug Moreau
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Nineteenth Judicial District, a component unit of the City-Parish of Baton Rouge, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the Office of the District Attorney of the Nineteenth Judicial District. 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, the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments", 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. 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Nineteenth Judicial District as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 21, 1996, on our consideration of the District Attorney of the Nineteenth Judicial District internal control structure and a report dated May 21, 1996, on its compliance with laws and regulations.

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996



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

The Honorable Doug Moreau
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District for the year ended December 31, 1995, and have issued our report thereon dated May 21, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, and grants applicable to District Attorney of the Nineteenth Judicial District is the responsibility of the Office of the District Attorney's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of District Attorney of the Nineteenth Judicial District's compliance with certain provisions of laws, regulations, 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996



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

The Honorable Doug Moreau
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated May 21, 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.

The management of District Attorney of the Nineteenth 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 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.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Nineteenth 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, 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 general purpose financial statements, and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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 general purpose financial statements.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action recommended.

Management's response: All receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks, except for those drawn on the imprest payroll account, require two signatures. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

A material weakness is a reportable condition in which the design or operation of one or more of the specific 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, we believe that the lack of internal controls is a material weakness.

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
May 21, 1996



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

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

A S S E T S

	<u>Governmental Fund Type</u>		<u>Fiduciary</u>
	<u>General</u>	<u>Special</u>	<u>Fund Type</u>
	<u>Fund</u>	<u>Revenue Fund</u>	<u>Agency</u>
			<u>Funds</u>
<u>ASSETS</u>			
Cash and certificates of deposit	\$ 1,477,662	\$ 173,854	\$ 134,483
Accounts receivable:			
Grants from Louisiana Department of Health and Hospitals	-	127,572	-
Other	58,680	-	-
Due from other funds	19,290	-	-
General fixed assets	-	-	-
 Total Assets	 <u>\$ 1,555,632</u>	 <u>\$ 301,426</u>	 <u>\$ 134,483</u>

LIABILITIES AND FUND EQUITY

<u>LIABILITIES</u>			
Accounts payable	\$ 17,071	\$ 17,041	\$ -
Accrued compensated absences	43,200	11,915	-
Due to other funds	-	18,726	564
Due to other governmental units	-	8,403	133,919
Other liabilities	4,881	-	-
Total Liabilities	<u>65,152</u>	<u>56,085</u>	<u>134,483</u>
 <u>FUND EQUITY</u>			
Investment in general fixed assets			
Fund balances:			
Designated	28,130	-	-
Unreserved - undesignated	1,462,350	245,341	-
Total Fund Equity	<u>1,490,480</u>	<u>245,341</u>	<u>-</u>
 Total Liabilities and Fund Equity	 <u>\$ 1,555,632</u>	 <u>\$ 301,426</u>	 <u>\$ 134,483</u>

The accompanying notes are an integral part of this financial statement.



Account Group General Fixed Assets	Totals (Memorandum Only)	
	1995	1994
\$ -	\$ 1,785,999	\$ 1,686,579
-	127,572	40,886
-	58,680	73,375
-	19,290	5,191
<u>1,110,590</u>	<u>1,110,590</u>	<u>998,626</u>
<u>\$ 1,110,590</u>	<u>\$ 3,102,131</u>	<u>\$ 2,804,657</u>

\$ -	\$ 34,112	\$ 31,685
-	55,115	44,337
-	19,290	5,191
-	142,322	37,903
-	4,881	4,071
<u>-</u>	<u>255,720</u>	<u>123,187</u>

1,110,590	1,110,590	998,626
-	28,130	26,604
-	1,707,691	1,656,240
<u>1,110,590</u>	<u>2,846,411</u>	<u>2,681,470</u>
<u>\$ 1,110,590</u>	<u>\$ 3,102,131</u>	<u>\$ 2,804,657</u>