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DISTRICT ATTORNEY
OF THE
TWENTY-FIRST JUDICIAL DISTRICT

Amite, 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 SEP 04 1996

DISTRICT ATTORNEY
OF THE
TWENTY-FIRST JUDICIAL DISTRICT

Amite, Louisiana

**General Purpose Financial Statements
With Supplemental Information**

As of and for the Year Ended December 31, 1995

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DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

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INDEPENDENT AUDITOR'S REPORT

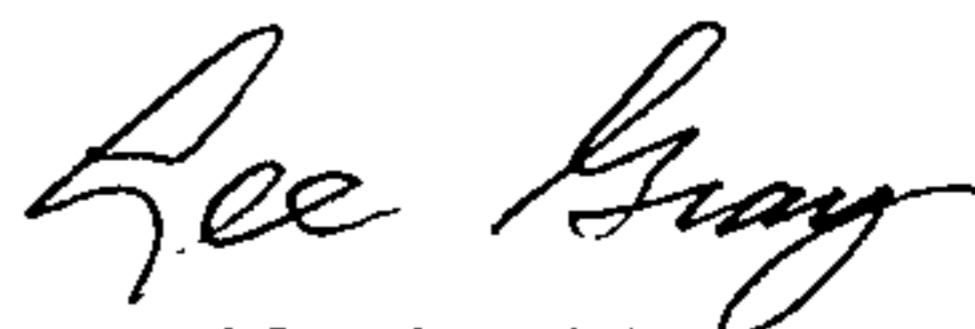
District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

I have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Certified Public Accountant

June 14, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP

December 31, 1995

	<u>Governmental</u>		<u>Fiduciary</u>	<u>Account</u>	Totals (Memorandum Only)
	<u>Fund Types</u>		<u>Fund</u>	<u>Group</u>	
	<u>General</u>	<u>Special</u>	<u>Agency</u>	<u>General</u>	
	<u>Fund</u>	<u>Revenue</u>	<u>Fund</u>	<u>Fixed</u>	
		<u>Funds</u>		<u>Assets</u>	
<u>ASSETS</u>					
Cash	\$ 57,336	\$ 16,426	\$107,715	\$ -	\$181,477
Receivables	54,551	59,521	-	-	114,072
Due from other funds	-	34,172	-	-	34,172
Other assets	2,400	-	-	-	2,400
Non-cash seized assets	-	-	20,785	-	20,785
Equipment and vehicles	-	-	-	331,274	331,274
	<u>-\$114,287</u>	<u>\$110,119</u>	<u>\$128,500</u>	<u>\$331,274</u>	<u>\$684,180</u>
Total Assets					
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts payable	\$ 11,289	\$ 5,455	\$ -	\$ -	\$ 16,744
Payroll taxes payable	520	5,033	-	-	5,553
Due to other funds	13,672	20,500	-	-	34,172
Unsettled deposits	-	-	128,500	-	128,500
	<u>25,481</u>	<u>30,988</u>	<u>128,500</u>	<u>-</u>	<u>184,969</u>
Total Liabilities					
<u>Fund Equity:</u>					
Investment in general fixed assets	-	-	-	331,274	331,274
Fund balances					
Unreserved - undesignated	<u>88,806</u>	<u>79,131</u>	<u>-</u>	<u>-</u>	<u>167,937</u>
	<u>88,806</u>	<u>79,131</u>	<u>-</u>	<u>331,274</u>	<u>499,211</u>
Total Fund Equity					
Total Liabilities and Fund Equity	<u>\$114,287</u>	<u>\$110,119</u>	<u>\$128,500</u>	<u>\$331,274</u>	<u>\$684,180</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1995

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals (Memorandum Only)</u>
<u>Revenues</u>			
Commissions on fines and forfeitures	\$156,020	\$ -	\$156,020
Court cost fees	95,152	-	95,152
Worthless check fees	60,192	-	60,192
License fees	12,913	-	12,913
Grants: Federal	16,599	287,426	304,025
State	11,999	147,974	159,973
Parish	-	62,000	62,000
Interest earning	1,790	-	1,790
Other revenues	<u>3,997</u>	<u>20,779</u>	<u>24,776</u>
Total Revenues	<u>\$358,662</u>	<u>\$518,179</u>	<u>\$876,841</u>
<u>Expenditures</u>			
Salaries/related benefits	73,268	469,184	542,452
Travel	22,292	19,214	41,506
Telephone and utilities	31,683	22,329	54,012
Office supplies	37,935	22,558	60,493
Automobile expense	9,316	3,153	12,469
Training	28,404	3,501	31,905
Dues and subscriptions	21,521	-	21,521
Contract services	44,847	1,155	46,002
Lease expense	-	32,339	32,339
Capital outlay	17,732	9,791	27,523
Other expenditures	<u>29,775</u>	<u>3,905</u>	<u>33,680</u>
Total Expenditures	<u>316,773</u>	<u>587,129</u>	<u>903,902</u>
Excess (Deficiency) of Revenues Over Expenditures	41,889	(68,950)	(27,061)
<u>Other Financing Sources (Uses)</u>			
Operating transfers in (out)	<u>(78,343)</u>	<u>78,343</u>	<u>-</u>
Excess (deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(36,454)	9,393	(27,061)
Fund balances, beginning of year	<u>125,260</u>	<u>69,738</u>	<u>194,998</u>
Fund balances, end of year	<u>\$ 88,806</u>	<u>\$ 79,131</u>	<u>\$167,937</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Commissions on fines/forfeitures	\$152,693	\$156,020	\$ 3,327
Court cost fees	92,579	95,152	2,573
Worthless check fees	56,732	60,192	3,460
License fees	12,913	12,913	-
Grants: Federal	16,892	16,599	(293)
State	11,999	11,999	-
Interest earnings	1,772	1,790	18
Other revenues	<u>2,739</u>	<u>3,997</u>	<u>1,258</u>
Total Revenues	<u>348,319</u>	<u>358,662</u>	<u>10,343</u>
<u>Expenditures</u>			
Salaries/related benefits	75,674	73,268	2,406
Travel	26,199	22,292	3,907
Telephone and utilities	33,553	31,683	1,870
Office supplies	37,242	37,935	(693)
Automobile expense	8,792	9,316	(524)
Training	27,480	28,404	(924)
Dues and subscriptions	21,306	21,521	(215)
Contract services	46,538	44,847	1,691
Capital outlay	16,576	17,732	(1,156)
Other expenditures	<u>39,311</u>	<u>29,775</u>	<u>9,536</u>
Total Expenditures	<u>332,671</u>	<u>316,773</u>	<u>15,898</u>
Excess of Revenues Over Expenditures	15,648	41,889	26,241
<u>Other Financing (Uses)</u>			
Operating transfers out	<u>(79,044)</u>	<u>(78,343)</u>	<u>701</u>
(Deficiency) of Revenues over Expenditures and Other Uses	(63,396)	(36,454)	26,942
Fund Balance, beginning of year	<u>125,260</u>	<u>125,260</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 61,864</u>	<u>\$ 88,806</u>	<u>\$26,942</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>Revenues</u>			
Grants: Federal	\$288,791	\$287,426	\$(1,365)
State	144,240	147,974	3,734
Parish	62,000	62,000	-
Other revenues	<u>19,824</u>	<u>20,779</u>	<u>955</u>
Total Revenues	<u>514,855</u>	<u>518,179</u>	<u>3,324</u>
<u>Expenditures</u>			
Salaries/related benefits	473,384	469,184	4,200
Travel	19,619	19,214	405
Telephone and utilities	22,787	22,329	458
Office supplies	22,458	22,558	(100)
Automobile expense	3,500	3,153	347
Training	2,629	3,501	(872)
Contract services	1,155	1,155	-
Lease expense	32,340	32,339	1
Capital outlay	10,138	9,791	347
Other expenditures	<u>3,876</u>	<u>3,905</u>	<u>(29)</u>
Total Expenditures	<u>591,886</u>	<u>587,129</u>	<u>4,757</u>
(Deficiency) of Revenues Over Expenditures	(77,031)	(68,950)	8,081
<u>Other Financing Sources</u>			
Operating transfers in	<u>79,044</u>	<u>78,343</u>	<u>(701)</u>
Excess of Revenues and Other Sources Over Expenditures	2,013	9,393	7,380
Fund Balance, beginning of year	<u>69,738</u>	<u>69,738</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 71,751</u>	<u>\$ 79,131</u>	<u>\$ 7,380</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST
JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

INTRODUCTION

The district attorney, provided by Article V, Section 26 of the Louisiana Constitution of 1974, has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Twenty First Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The District Attorney of the Twenty-First Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is independent from the district court system and the parish government. Therefore, the district attorney reports as an independent financial reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the identification of a primary government unit for financial reporting purposes. The GASB has set forth criteria to be considered in determining which governmental entities are primary governments. An entity is a primary government if it satisfies all of the following criteria:

- The entity has a separate governing body elected by the citizenry in a general, popular election.
- The entity is legally separate from other entities.
- The entity is fiscally independent of other state and local governmental entities.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

Based on the above listed criteria, the district attorney has determined that the office of the District Attorney of the Twenty-First Judicial District of the State of Louisiana is a primary government and financial reporting entity in accordance with GASB Statement No. 14.

The district attorney has also determined that there are no component units that should be considered part of the district attorney for financial reporting purposes.

C. FUND ACCOUNTING

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

A fund is a separate entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district attorney are classified as governmental or fiduciary funds.

Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Worthless check collection 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 are accounted for in the general fund. Expenditures of this revenue 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.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

Revenues

Commissions on fines, forfeitures, and court cost fees are recorded in the year they are collected by the tax collectors.

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

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for the payment of principal and interest on general long-term obligations which are not recognized until due.

Other Financing Sources (Uses)

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

E. BUDGET

A budget was adopted for the fiscal year ended December 31, 1995, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 20, 1994, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 1995 operating budget was amended on December 11, 1995. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year end. The level of control for each budget is on the fund basis.

F. CASH

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

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

G. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the district attorney's accounting system.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

The district attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Neither annual leave or sick leave may be accumulated beyond the district attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure when leave is actually taken.

J. TOTAL COLUMNS ON STATEMENTS

The total columns on the 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. Neither is such data comparable to a consolidation.

2. CASH

At December 31, 1995, the district attorney has cash (book balances) totaling \$181,477 as follows:

Demand deposits	\$ 19,686
Interest-bearing demand deposits	<u>161,791</u>
Total	<u>\$181,477</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the district attorney has \$187,141 in deposits (collected bank balances). These deposits are secured from risk by \$179,087 of federal deposit insurance and \$99,823 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Commissions on fines and forfeitures	\$15,164	\$ -	\$ 15,164
Court cost and worthless check fees	9,163	-	9,163
Grants	4,160	59,174	63,334
Intergovernmental	26,064	-	26,064
Other	-	347	347
Total	<u>\$54,551</u>	<u>\$59,521</u>	<u>\$114,072</u>

3a. DUE FROM/TO OTHERS FUNDS

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Title IV-D Special Revenue Fund	General Fund	\$13,672
Incentive Special Revenue Fund	Title IV-D Special Revenue Fund	<u>20,500</u>
Total		<u>\$34,172</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1995</u>
Equipment and furniture	\$310,145	\$27,477	\$(25,899)	\$311,723
Vehicles	<u>19,567</u>	<u>46</u>	<u>(62)</u>	<u>19,551</u>
Total	<u>\$329,712</u>	<u>\$27,523</u>	<u>\$(25,961)</u>	<u>\$331,274</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

5. PENSION PLAN

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent 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 per cent 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 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent 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 per cent 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 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

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

Funding Policy - Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 3.25 percent of annual covered payroll (was 2.5 percent until June 30, 1995). Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1995, 1994, and 1993, were \$3,980, \$1,713, and \$ -0-, respectively, equal to the required contributions for each year.

6. LEASES

The district attorney has operating leases of the following nature:

Office facilities:

On December 15, 1993, the district attorney entered into a lease with Harrison-Stewart Cottages for office space in Hammond, Louisiana. The terms are for three years, commencing on January 1, 1994, with monthly rental payments of \$800.

On July 1, 1994, the district attorney entered into a lease with Jerry and Sharon Cutrer for office space in Livingston, Louisiana. The terms are for 30 months with monthly rental payments of \$600.

On July 27, 1994, the district attorney entered into a lease with M. Lamarr Clemons for office space in Amite, Louisiana, for the Title IV-D office. The terms are for 30 months with monthly rental payments of \$775.

On November 14, 1994, the district attorney entered into a lease with Roy and Lyda Wood for office space in Amite, Louisiana. This lease is for 2 years, commencing on November 15, 1994, with monthly rental payments of \$1,100 beginning February 15, 1995.

Equipment:

On May 1, 1991, the district attorney entered into an operating lease with Xerox for a copier with attachments. The terms are for 60 monthly payments of \$341.18. The lease contains a non-appropriations clause.

Vehicles:

On September 18, 1992, the district attorney entered into two operating leases with Hood Leasing in connection with the IV-D and Incentive Programs for two vehicles. The terms of the leases are 48 monthly payments of \$256.79. The agreements contain a non-appropriations clause and do not include an option to purchase.

The minimum future annual rental payments required under noncancelable operating leases are as follows:

Fiscal year:	<u>Office Facilities</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
1996	<u>\$37,100</u>	<u>\$1,397</u>	<u>\$4,622</u>	<u>\$43,119</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

7. LITIGATION AND CLAIMS

At December 31, 1995, the district attorney was involved in the following litigation:

- Twenty-First Judicial District Court, Willie Garner vs. Duncan Kemp
- U.S. District Court, Roosevelt Felder vs. Layrisson, et al
- Twenty-First Judicial District Court, Wells vs. Duncan Kemp
- Twenty-First Judicial District Court, Brumfield vs. State of Louisiana
- Twenty-First Judicial District Court, Hardy vs. Osby, et al

Accrual of a loss contingency for the litigation listed above has not been recorded in the financial statements as responsibility has not been determined and the possible loss or range of loss for the legal action cannot be reasonably estimated.

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

Special District Attorney Assets Forfeiture Trust Fund (Agency Fund)

	<u>Cash</u>	<u>Non-Cash</u>	<u>Total</u>
Unsettled deposits beginning of year	\$ 85,626	\$32,034	\$117,660
Additions	66,436	19,630	86,066
Reductions	<u>(44,347)</u>	<u>(30,879)</u>	<u>(75,226)</u>
Unsettled deposits at end of year	<u>\$107,715</u>	<u>\$20,785</u>	<u>\$128,500</u>

9. NON-CASH SEIZED ASSETS

The district attorney is deemed to be in custody of property seized in accordance with Louisiana Revised Statutes 40:2601 to 40:2622. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above mention Louisiana Revised Statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the district attorney for distribution according to Louisiana Revised Statutes.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

10. EXPENDITURES OF THE DISTRICT ATTORNEY NOT
INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish councils (police juries), or directly by the State. A portion of the salaries of the district attorney and assistant district attorney's are paid directly by the state. The parish councils (police juries) pay certain salaries, or portions thereof, and employer contributions of the district attorney and his staff.

11. FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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 Twenty-First Judicial District expended \$272,426 and \$147,974 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 ended 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.

The district attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures. For the year ended December 31, 1995, the District Attorney for the Twenty-First Judicial District expended the amounts for the various programs.

<u>Program Title</u>	<u>CFDA NO.</u>	<u>Expenditures</u>
Tri Parish Victim's Assistance	16.575	\$16,599
Family Strengthening Program	16.540	<u>15,000</u>
		<u>\$31,599</u>

The reimbursement and incentive 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.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

Title IV-D Special Revenue Fund - The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of 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.

Incentive Special Revenue Fund - The Incentive Special Revenue Fund is used to account for payments received from the Louisiana Department of Social Services which consists of twelve per cent of all amounts collected and required to be distributed as provided in Section 457 of the Social Security Act to reduce or repay assistance payments.

Pre-Trial Intervention Special Revenue Fund - The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 1995

	<u>Title IV-D Fund</u>	<u>Incentive Fund</u>	<u>Pre-Trial Inter- vention Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash	\$ 6,584	\$ 2,869	\$6,973	\$ 16,426
Receivables	46,940	12,581	-	59,521
Due from other funds	<u>13,672</u>	<u>20,500</u>	<u>-</u>	<u>34,172</u>
Total Assets	<u>\$67,196</u>	<u>\$35,950</u>	<u>\$6,973</u>	<u>\$110,119</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 3,008	\$ 1,086	\$1,361	\$ 5,455
Payroll deductions payable	3,065	1,936	32	5,033
Due to other funds	<u>20,500</u>	<u>-</u>	<u>-</u>	<u>20,500</u>
Total Liabilities	26,573	3,022	1,393	30,988
<u>Fund Balances:</u>				
Unreserved - undesignated	<u>40,623</u>	<u>32,928</u>	<u>5,580</u>	<u>79,131</u>
Total Liabilities and Fund Balances	<u>\$67,196</u>	<u>\$35,950</u>	<u>\$6,973</u>	<u>\$110,119</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Amite, Louisiana

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1995

	<u>Title IV-D Fund</u>	<u>Incentive Fund</u>	<u>Pre-Trial Intervention Fund</u>	<u>Totals</u>
<u>Revenues</u>				
Grants: Federal	\$272,426	\$ 15,000	\$ -	\$287,426
State	-	147,974	-	147,974
Parish	62,000	-	-	62,000
Other revenues	<u>2,108</u>	<u>-</u>	<u>18,671</u>	<u>20,779</u>
Total Revenues	<u>336,534</u>	<u>162,974</u>	<u>18,671</u>	<u>518,179</u>
<u>Expenditures</u>				
Salaries/benefits	329,917	127,177	12,090	469,184
Travel	9,697	7,247	2,270	19,214
Telephone and utilities	19,411	2,918	-	22,329
Office supplies	18,125	3,594	839	22,558
Automobile expenses	-	3,153	-	3,153
Training	2,374	-	1,127	3,501
Contract services	955	200	-	1,155
Lease expense	19,581	12,758	-	32,339
Capital outlay	9,791	-	-	9,791
Other expenditures	<u>3,255</u>	<u>349</u>	<u>301</u>	<u>3,905</u>
Total Expenditures	<u>413,106</u>	<u>157,396</u>	<u>16,627</u>	<u>587,129</u>
Excess (Deficiency) of Revenues Over Expenditures	(76,572)	5,578	2,044	(68,950)
<u>Other Financing</u>				
<u>Sources</u>				
Operating transfers in	<u>78,343</u>	<u>-</u>	<u>-</u>	<u>78,343</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	1,771	5,578	2,044	9,393
Fund Balance, beginning of year	<u>38,852</u>	<u>27,350</u>	<u>3,536</u>	<u>69,738</u>
Fund Balance, end of year	<u>\$ 40,623</u>	<u>\$ 32,928</u>	<u>\$ 5,580</u>	<u>\$ 79,131</u>

OTHER INDEPENDENT AUDITOR'S REPORTS
and
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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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

District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I conducted my 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 I 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 of the Twenty-First Judicial District, Amite, Louisiana, is the responsibility of the district attorney. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District Attorney of the Twenty-First Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my 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 Twenty-First Judicial District, Amite, Louisiana. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

June 14, 1996

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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

District Attorney of the
Twenty-First Judicial District
Amite City, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The District Attorney of the Twenty-First Judicial District, Amite, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the district attorney 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 the district attorney 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 the district attorney'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 my audit of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of the district attorney in the general purpose financial statements.

Reportable condition noted -- The District Attorney of the Twenty-First Judicial District, Amite, Louisiana, has a deficiency in control structure design due to an absence of appropriate segregation of duties consistent with appropriate control objections.

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.

My 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, I noted the following matter involving the internal control structure and its operation that I consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, for the year ended December 31, 1995.

The limited size of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

This report is intended for the information of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountant

June 14, 1996

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INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Certified Public Accountant

June 14, 1996

DISTRICT ATTORNEY OF THE TWENTY-FIRST
 JUDICIAL DISTRICT
 Amite, Louisiana

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>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
Department of Health and Human Services				
Child Support Enforcement Program (Title IV-D)	13.783	G-95-04 LA 4004	\$272,426	\$272,426
Department of Justice				
Tri-Parish Victim's Assistance Program No. 94-C5-V.4-0317	16.575	N/A	10,183	10,183
Tri-Parish Victim's Assistance Program No. 95-C5-V.4-0301	16.575	N/A	6,416	6,416
Family Strengthening Program Program No. 94-J5-J.3-0233	16.540	N/A	<u>15,000</u>	<u>15,000</u>
			<u>\$304,025</u>	<u>\$304,025</u>

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

District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I 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 my audit for the year ended December 31, 1995, I considered the internal control structure of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 14, 1996.

The District Attorney of the Twenty-First Judicial District, Amite, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the district attorney 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 the district attorney with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with the district attorney'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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

ACCOUNTING CONTROLS

Cash	Payroll and related liabilities
Revenues and receivables	Budgeting/budget reporting
Expenditures and payables	Financial reporting
Fixed assets	

ADMINISTRATION CONTROLS

<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity	Matching, level of effort
Civil rights	Claims for advances and reimbursements
Cash management	Amounts claimed or used for matching
Federal financial reports	
Allowable costs/cost principles	
Drug-Free Workplace Act	
Administrative requirements	

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

During the year ended December 31, 1995, the District Attorney of the Twenty-First Judicial District, Amite, Louisiana had no major federal financial assistance programs and expended 90% of its total federal financial assistance under the following nonmajor federal financial assistance program:

Child Support Enforcement Program (Title IV-D)

I 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 I 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 nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.


I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the District Attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

In my consideration of the internal control structure, I noted that, as a material weakness, the limited size of the district attorney precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

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.

My 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, I believe the reportable condition described above is a material weakness.

This report is intended for the information of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountant

June 14, 1996

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

District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

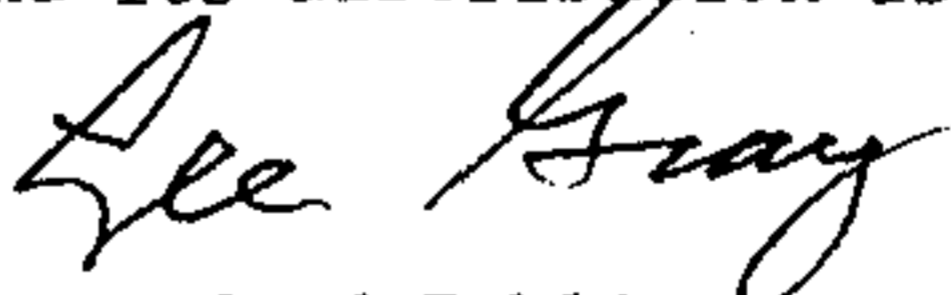
I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I have applied procedures to test the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, 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, cash management, federal financial reports, allowable costs, Drug-free Workplace Act, and administrative requirements.

My 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*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the District Attorney's compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, had not complied, in all material respects, with those requirements.

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


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June 14, 1996

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

District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

In connection with my audit of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, and with my consideration of the District Attorney's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility, matching level, and special requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expressing of an opinion on the District Attorney's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, had not complied, in all material respects, with those requirements.

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


Certified Public Accountant

June 14, 1996