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DISTRICT ATTORNEY OF THE ORLEANS
JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA

December 31, 1995

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Baton Rouge, Louisiana
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Audit of Financial Statements

December 31, 1995

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Release Date 8-7-96

DISTRICT ATTORNEY OF THE ORLEANS
JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA

AUDIT OBSERVATIONS
AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 1995

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Release Date _____

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The Honorable Harry F. Connick
DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT
Orleans Parish, Louisiana

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of December 31, 1995, and for the year then ended. These general purpose financial statements are the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 ORLEANS 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

LaPorte, Sehart, Romig & Hand

A Professional Accounting Corporation

June 4, 1996

A Professional Accounting Corporation

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**DISTRICT ATTORNEY OF ORLEANS JUDICIAL DISTRICT
COMBINED BALANCE SHEET, ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 1995
With Comparative Totals for December 31, 1994

ASSETS

	Governmental Fund Types		Agency Fund		General Fixed Assets		General Long-Term Obligations		Totals (Memorandum Only)	
	General	Special Revenue							1995	1994
ASSETS AND OTHER DEBITS										
Cash and Investments	\$ 20,095	\$ 166,058	\$ 28,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,911	\$ 578,446
Accounts Receivables	-	343,955	-	-	-	-	-	-	343,955	64,889
Due from Funding Sources	41,098	3,777	22,000	-	-	-	-	-	66,875	17,011
Miscellaneous	287,778	458,195	2,463	-	-	-	-	-	748,437	617,814
Due from Other Funds	-	-	-	-	-	-	-	-	-	147,501
Due from State of Louisiana	-	-	-	-	-	-	-	-	-	-
Amount to be Provided	-	-	-	-	-	434,512	-	-	434,512	580,203
Lease Purchase Provision	-	-	-	-	-	192,544	-	-	192,544	154,051
Compensated Absence Provision	-	-	-	-	-	-	-	-	-	-
Fixed Assets										
Automobiles	-	-	-	-	755,321	-	-	-	755,321	742,324
Furniture, Fixtures and Equipment	-	-	-	-	1,464,959	-	-	-	1,464,959	1,371,011
Total Assets and Other Debits	\$ 348,971	\$ 972,016	\$ 53,191	\$ 2,200,280	\$ 627,056	\$ 4,201,514	\$ 4,283,041	\$ 4,283,041	\$ 4,283,041	\$ 4,283,041

LIABILITIES AND FUND EQUITY

LIABILITIES										
Accounts Payable	\$ 13,729	\$ 6,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,470	\$ 16,407
Bonds Held for Future Disposition	-	-	30,031	-	-	-	-	-	30,031	5,007
Asset Forfeitures Held for Future Disposition	-	-	25,160	-	-	-	-	-	25,160	18,622
Due to Funding Source	-	34,200	-	-	-	-	-	-	34,200	66,278
Salaries Payable	-	50,549	-	-	-	-	-	-	50,549	52,873
Payroll Deductions Payable	-	1,412	-	-	-	-	-	-	1,412	3,162
Lease Purchase Agreement	-	-	-	-	-	434,512	-	-	434,512	580,203
Annual Leave Payable	-	-	-	-	-	192,544	-	-	192,544	154,051
Due to Other Funds	51,749	696,688	-	-	-	-	-	-	748,437	617,814
Deferred Revenue	-	-	-	-	-	-	-	-	-	7,130
Total Liabilities	65,478	789,590	53,191	2,200,280	627,056	1,531,552	1,531,552	1,531,552	1,531,552	1,531,552
FUND EQUITY										
Investment in General Fixed Assets	-	-	-	2,200,280	-	-	-	-	2,200,280	2,113,336
Fund Balance - Unreserved, Undesignated	283,493	182,426	-	-	-	-	-	-	465,919	638,154
Total Fund Equity	283,493	182,426	-	2,200,280	-	2,666,199	2,666,199	2,666,199	2,666,199	2,751,489
Total Liabilities and Fund Equity	\$ 348,971	\$ 972,016	\$ 53,191	\$ 2,200,280	\$ 627,056	\$ 4,201,514	\$ 4,283,041	\$ 4,283,041	\$ 4,283,041	\$ 4,283,041

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

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPES

For The Year Ended December 31, 1995

With Comparative Totals For The Year Ended December 31, 1994

	1995		1994	
	General	Special Revenue	General	Special Revenue
REVENUES				
City of New Orleans	\$ -	\$ 1,198,991	\$ -	\$ 1,198,991
Administrative Payroll	-	558,723	-	558,723
Operating Appropriation	-	-	-	-
Fines and Fees	2,795	-	2,795	-
Bond Forfeitures	110,659	-	110,659	-
Bail Bonds	71,573	-	71,573	-
Court Costs	88,981	-	88,981	-
Criminal Court Fund	2,596	-	2,596	-
Esrow Interest	546	-	546	-
Payroll and Other Interest	-	4,707	-	4,707
Expense Reimbursement	-	1,236,216	-	1,236,216
Incentive Income	-	356,277	-	356,277
State Grant in Aid	10,000	-	10,000	-
Grant Revenue	-	393,220	-	393,220
Drug Testing Fees	25,368	18,519	43,887	32,444
Program Fees	17,517	12,172	29,689	27,147
Other	115,538	10,708	126,246	162,769
Narcotics Forfeitures	100,738	-	100,738	-
Total Revenues	546,311	3,789,533	4,335,844	4,300,003
EXPENDITURES				
Salaries and Related Benefits	227,334	3,043,666	227,334	3,178,194
Travel and Training	12,955	13,789	12,955	29,171
Materials and Supplies	116,931	34,872	151,803	155,212
Automotive Expenditures	3,268	25,545	28,813	42,047
Contracted Services	93,095	54,262	147,357	75,838
Law Books and Journals	28,015	1,871	29,886	35,709
Equipment Rental and Maintenance	84,945	29,405	114,350	86,890
Telephone	90,333	28,225	118,578	112,270
Transcripts	35,464	3,351	38,815	35,373
Witness Fees	74,787	-	74,787	59,799
Extradition	20,598	-	20,598	13,629
Investigative	21,488	-	21,488	19,102
Furniture and Equipment	12,579	34,534	47,113	93,767
Capitalized Leases	59,258	50,000	110,258	186,907
Miscellaneous	56,331	9,568	65,899	55,859
Insurance and Fidelity Bond	7,568	900	8,468	8,137
Office Repair and Maintenance	30,371	-	30,371	12,339
Office Improvements	6,172	-	6,172	2,572
Computer Equipment Rental and Supplies	165,924	-	165,924	166,273
Leases	6,001	67,535	73,536	75,532
Drug Testing Fees	39,691	29,466	69,157	58,750
Miscellaneous Court Cost	5,001	1,195	6,196	13,405
Total Expenditures	1,891,124	3,438,208	2,618,337	2,572,837

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

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPES (Continued)
 For The Year Ended December 31, 1995
 With Comparative Totals For The Year Ended December 31, 1994

	General	Special Revenue	Totals	
			1995	(Memorandum Only) 1994
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(533,818)	351,325	(282,493)	(232,834)
OTHER FINANCING SOURCES (USES)				
Increase in Obligations Under Capital Leases	50,259	60,090	110,258	186,907
Operating Transfers Out	(21,286)	(558,947)	(580,233)	(335,004)
Operating Transfers In	558,723	21,510	580,233	335,004
(DEFICIENCY) OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES	(46,123)	(126,112)	(172,235)	(45,927)
FUND BALANCE - JANUARY 1	329,616	308,538	638,154	584,081
FUND BALANCE - DECEMBER 31	\$ 283,493	\$ 182,426	\$ 465,919	\$ 638,154

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

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS
 For The Year Ended December 31, 1995

	General			Special Revenue			Variance Favorable (Unfavorable)
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	
REVENUES							
City of New Orleans	\$ -	\$ -	\$ -	\$ 1,198,996	\$ 1,198,996	\$ -	\$ -
Administrative Payroll	-	-	-	558,723	575,004	16,281	(16,281)
Operating Appropriation	2,795	3,000	(205)	-	-	-	-
Fees and Fees	110,659	80,000	30,659	-	-	-	-
Bond Forfeitures	71,573	-	71,573	-	-	-	-
Bail Bonds	88,981	70,000	18,981	-	-	-	-
Court Costs	2,594	1,300	1,294	-	-	-	-
Criminal Court Fund	524	1,000	(476)	-	-	-	-
Esrow Interest	-	-	-	4,707	5,000	(293)	(293)
Payroll and Other Interest	-	-	-	-	-	-	-
Title TV-D Program	-	-	-	1,256,216	1,400,000	(143,784)	(143,784)
Expense Reimbursement:	-	-	-	356,277	300,000	56,277	56,277
Incentive Income	10,000	10,000	-	-	-	-	-
State Grant in Aid	-	-	-	393,220	377,740	15,480	15,480
Grant Revenue	25,558	8,000	17,558	18,519	8,000	10,519	10,519
Drug Testing Fees	17,517	12,000	5,517	12,172	12,000	172	172
Program Fees	115,538	107,000	8,538	10,708	14,805	(4,097)	(4,097)
Other	100,238	110,000	(9,762)	-	-	-	-
Narcotics Forfeitures	-	-	-	-	-	-	-
Total Revenues	546,511	602,300	(155,789)	3,789,533	3,691,525	97,998	97,998
EXPENDITURES							
Salaries and Related Benefits	227,334	215,409	(11,925)	3,043,666	3,040,978	(2,688)	(2,688)
Travel and Training	12,955	12,000	(955)	13,789	20,157	6,368	6,368
Materials and Supplies	116,931	103,450	(13,481)	54,872	41,755	13,117	13,117
Automotive Expenditures	3,268	3,000	(268)	25,545	40,000	14,455	14,455
Contracted Services	93,095	63,000	(30,095)	54,262	1,700	(52,562)	(52,562)
Law Books and Journals	28,015	20,000	(8,015)	1,871	3,000	1,129	1,129
Equipment Rental and Maintenance	84,945	58,000	(26,945)	29,405	22,897	(6,508)	(6,508)
Telephone	90,333	85,000	(5,333)	28,245	33,000	4,755	4,755
Transcripts	35,464	35,000	(464)	3,351	2,991	(360)	(360)
Witness Fees	74,787	40,000	(34,787)	-	-	-	-
Extradition	20,698	12,000	(8,698)	-	-	-	-
Investigative	21,488	15,000	(6,488)	-	-	-	-
Furniture and Equipment	12,579	20,000	7,421	34,534	21,188	(13,346)	(13,346)
Capitalized Leases	90,258	-	(90,258)	50,000	-	(40,000)	(40,000)
Miscellaneous	56,331	99,860	43,529	9,558	45,669	36,111	36,111
Insurance and Fidelity Bond	7,568	7,500	(68)	900	1,500	599	599
Office Repairs and Maintenance	30,371	8,500	(21,871)	-	-	-	-
Office Improvements	5,172	-	(5,172)	-	-	-	-
Computer Equipment, Rental and Supplies	165,924	168,000	2,076	67,535	83,000	15,465	15,465
Leases	5,001	6,000	(999)	29,466	20,000	(9,466)	(9,466)
Drug Testing Fees	30,659	-	(30,659)	1,199	2,000	801	801
Miscellaneous Court Cost	5,021	6,000	979	-	-	-	-
Total Expenditures	1,180,119	977,719	(202,400)	3,438,208	3,379,835	(58,373)	(58,373)

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

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS (Continued)
 For The Year Ended December 31, 1995

	General		Variance- Favorable (Unfavorable)	Social Revenue		Variance- Favorable (Unfavorable)
	Actual	Budget		Actual	Budget	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(655,818)</u>	<u>(575,419)</u>	<u>(80,399)</u>	<u>551,325</u>	<u>511,710</u>	<u>39,615</u>
OTHER FINANCING SOURCES (USES)						
Increase in Obligations Under Capital Leases	50,258	-	50,258	60,000	-	60,000
Operating Transfers Out	(21,286)	-	(21,286)	(558,947)	(575,004)	(166,057)
Operating Transfers In	558,723	558,723	-	21,510	12,459	9,051
Total	<u>587,695</u>	<u>558,723</u>	<u>28,972</u>	<u>(477,437)</u>	<u>(562,545)</u>	<u>(114,392)</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES	<u>(61,123)</u>	<u>(16,696)</u>	<u>(44,427)</u>	<u>(126,112)</u>	<u>(50,835)</u>	<u>(75,277)</u>
FUND BALANCE - JANUARY 1	<u>339,616</u>	<u>267,987</u>	<u>61,629</u>	<u>508,558</u>	<u>457,271</u>	<u>(149,253)</u>
FUND BALANCE - DECEMBER 31	<u>\$ 285,495</u>	<u>\$ 251,291</u>	<u>\$ 34,204</u>	<u>\$ 182,426</u>	<u>\$ 406,936</u>	<u>\$ (224,510)</u>

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

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

INTRODUCTION

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Statement 14, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independent elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government over which the District Attorney exercises no oversight responsibility, such as the city council, parish school board, and other independently elected parish officials within the parish are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**.

3. FUND ACCOUNTING

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

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

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. FUND ACCOUNTING (Continued)

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types" including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The District Attorney has no proprietary funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. The District Attorney has two agency funds.

The funds presented in the financial statements are as follows:

General Fund (District Attorney's Expense)

The District Attorney's Expense Fund was established in compliance with Revised Statute 15:571.11D, which provides that all of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the expenses of this office, and the criminal courts of Orleans Parish. Statute 15:571 was revised effective September 1, 1986 to require a one-half split of all bond forfeitures, fines, and Criminal Court fund collections between the District Attorney and the Criminal District Court.

Special Revenue (Violent Crime and Narcotics Strike Force Fund)

The Violent Crime and Narcotics Strike Force Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice for the purpose of increasing the prosecution of persons who violate state and local laws relating to violent crimes as well as to the production, possession, and transfer of controlled substances.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. FUND ACCOUNTING (Continued)

Special Revenue Fund (Title IV-D)

The Title IV-D Fund consists of incentive payments and grants from the Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

Special Revenue Fund (Payroll Fund)

The District Attorney's Payroll Fund was established January 1, 1979 when the District Attorney's office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Monies appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorneys.

Special Revenue (Juvenile Court Differentiated Case Management)

The Juvenile Court Differentiated Case Management Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant provides funds to employ a case tracker specialist, a data entry clerk, and new equipment to institute a system of case tracks for juvenile court cases to create a more effective case record to monitor case progress and timely case disposition.

Special Revenue (Victims Advocate Program - Adults)

The Victims Advocate Program - Adults Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant provides funds in order to provide direct services to crime victims. These services include temporary housing, transportation and meals.

Special Revenue Fund (Criminal District Court Delay Reduction)

The Criminal District Court Delay Reduction Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The purpose of the program is to enable the District Attorney to employ an assistant district attorney, an investigator, support staff, and new equipment to accelerate screening decisions and improve case processing so that the pretrial detention population can be reduced and case processing through the criminal justice system can be increased.

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. FUND ACCOUNTING (Continued)

Special Revenue Fund (Target Cities Fund)

The Target Cities Fund consists of a grant from the U.S. Department of Health and Human Services via the Center for Substance Abuse Treatment, passed through the Louisiana Department of Health and Hospitals, the Office of Alcohol and Drug Abuse. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution.

Special Revenue Fund (Diversionary Program Fund)

The Diversionary Program Fund consists of a grant from the U.S. Department of Justice passed through the National Institute of Justice. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution. Drug testing is used in conjunction with drug treatment services and other social services, as needed, to enhance the likelihood of the offender remaining drug free. For 1995, the Diversionary Program Fund was funded, in part, by monies appropriated by the City of New Orleans and not by a federal grant. Because of this, the revenues and expenditures of the Diversionary Program Fund are combined with the revenues and expenditures of the General Fund.

Agency Fund (Bond Forfeitures)

The Bond Forfeitures Fund exists to receive bonds forfeited by defendants. These bonds are received by the District Attorney's office and are required to be transferred to the Criminal Sheriff.

Agency Fund (Asset Forfeitures)

The asset forfeitures is used to account for assets seized in narcotic cases in which the District Attorney has received the seized assets, pending the final outcome. The assets may have to be returned to the defendant, transferred to another agency or may be shared between the New Orleans Police Department, Criminal District Court and District Attorney. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets (i.e., advertising, etc.).

4. 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 measurements made, regardless of the measurement focus applied. The District Attorney's records are maintained on a modified accrual basis of accounting for its governmental fund types and agency funds.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. BASIS OF ACCOUNTING (Continued)

REVENUES

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.

State and city appropriations and interest, if not received by the date due, are accrued at the financial reporting date. Fines and fees, bond forfeitures, and miscellaneous income are recorded when due to the District Attorney's office.

EXPENDITURES

Expenditures, under the modified accrual basis of accounting, are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

5. BUDGETARY PRACTICES

The **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** prepares an annual budget for the District Attorney's General Fund, Title IV-D, Payroll and Target Cities Grant and Violent Crime and Narcotics Strike Force Special Revenue Funds. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection beginning December 22, 1995, at the District Attorney's office and every day until December 28, 1995. A public hearing on the budget was held on December 29, 1995, at the District Attorney's office. The General Fund budget was amended once during the year.

Budget amounts for the Violent Crime and Narcotics Strike Force Fund-1995, the Juvenile Court Differentiated Case Management, the Victim Advocate Program - Adults, and the Criminal District Court Delay Reduction Funds were set equal to actual, as to not distort variances, because a budget was not adopted until the grant was awarded during the year.

The budget amounts reported in the financial statements for the Violent Crime and Narcotics Strike Force Fund - 1994 were derived by subtracting the actual funds expended prior to 1995 in each category from the total budgeted for each category for the entire grant period (1994 to 1995).

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. BUDGETARY PRACTICES (Continued)

Appropriations which are not expended lapse at year end.

Incumbrance accounting is not utilized by the District Attorney's office.

6. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts.

Under Revised Statute 33:2955, the District Attorney's Office may invest in United States Treasury obligations, United States government agency obligations, time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana, mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

7. FIXED ASSETS

Fixed Assets are recorded as expenditures at the time purchased, and the related assets are reported in the General Fixed Asset Account Group. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at estimated market value. The balance at December 31, 1995, consists of \$2,163,781 of historical cost, \$3,904 of estimated cost, and \$32,595 of estimated market value. The District Attorney's office policy is to capitalize fixed assets over \$500.

8. VACATION AND SICK LEAVE

The District Attorney has the following policy regarding vacation and sick leave:

VACATION LEAVE

All employees with less than three years of full service accrue 5/6 days per month for a total of two weeks per year. Not more than 20 days may be retained at the anniversary date of the employee. All days in excess of 20 are forfeited.

All employees with three to five years of full time service accrue 1-1/4 days per month for a total of three weeks per year. Not more than 25 days may be retained at the anniversary date of the employee. All days in excess of 25 are forfeited.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. VACATION AND SICK LEAVE (Continued)

All employees with five or more years of full time service accrue 1-2/3 days per month for a total of four weeks per year. Not more than 30 days may be retained at the anniversary date of the employee. All days in excess of 30 are forfeited.

The cost of vacation leave privileges, computed in accordance with the above, is recognized as a current year expenditure in the governmental funds when leave is actually taken or when employees are paid for accrued leave upon termination, while the cost of leave privileges not requiring current resources is recorded in the General Long-Term Obligations Account Group.

SICK LEAVE

All employees accrue 4/5 days per month for a total of ten days per year. Sick leave may be retained indefinitely and will not be forfeited if not used within any one year. However, sick leave can not be used toward termination pay.

9. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund and Special Revenue Funds are reported in the General Long-Term Obligations Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the respective fund when paid.

10. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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.

11. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's office financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE B

FUND DEFICITS

The general purpose financial statements include the following funds with cumulative fund deficits at December 31, 1995:

	<u>Deficit Amount</u>
Title IV-D Fund	\$ 155,612
Target Cities Grant	<u>6,703</u>
 Total Cumulative Fund Deficits	 <u>\$ 162,315</u>

During 1995, the following steps were taken to finance fund deficits:

- The Title IV-D Fund's contract for the upcoming period of July 1, 1996 through June 30, 1997 will be structured so as to increase the amount of incentive revenue the fund will receive.
- Transfers will be made from the General Fund to cover expenditure in excess of revenues for the Target Cities Grant.

NOTE C

CASH AND CASH EQUIVALENTS

At December 31, 1995, the District Attorney's Office has cash and cash equivalents (book balances) totaling \$214,911 as follows:

Demand Deposits	\$ 50,484
Interest-Bearing Demand Deposits	118,501
Money Market Accounts	44,076
Petty Cash	<u>1,850</u>
 Total	 <u>\$ 214,911</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of bonds or other interest-bearing securities of the United States, or any agency thereof, 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.

At December 31, 1995, the District Attorney's Office has \$510,287 in deposits (collected bank balances) which was entirely insured or collateralized by securities held by the financial institutions in the District Attorney's name.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE D

INVESTMENTS

Repurchase agreements were purchased during the year. The aggregate amount invested throughout 1995 was \$250,000 in repurchase agreements. All were secured with U.S. Treasury Notes. At December 31, 1995, there are no outstanding repurchase agreements.

NOTE E

CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Automobiles	\$ 742,324	\$ 59,995	\$ 66,998	\$ 735,321
Furniture, Fixtures and Equipment	1,371,011	96,502	2,554	1,464,959
	<u>\$ 2,113,335</u>	<u>\$ 156,497</u>	<u>\$ 69,552</u>	<u>\$ 2,200,280</u>

NOTE F

PENSION PLANS

District Attorney's Clerical and Administrative Employees Retirement Plan and Trust

All employees, after completion of 3 months employment and have attained age 18, are eligible to join the District Attorney's Clerical and Administrative Retirement Plan and Trust. This plan was established January 1, 1982, and the IRS has made a favorable determination in a letter dated June 10, 1982 based on Section 1.401-1(b)(3) of the Income Tax Regulations. The plan is a defined contribution, money purchase plan. The plan is voluntary and employees who elect to participate are required to contribute 5% of their annual compensation which is matched by the District Attorney's office. Voluntary contributions up to an additional 5% of annual salaries are allowed. No office match is made on the voluntary contributions. Vesting is 100% after three years of service. During 1994, the plan was amended to allow for the participation of all employees of the District Attorney's office, including Assistant District Attorneys.

For 1995, the plan administrator was Eric Montz. The plan trustee is First National Bank of Commerce. Other than the annual contributions made to the system, and recorded as expenditures, the District Attorney's Office does not guarantee any of the benefits granted by the retirement system.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE F

PENSION PLANS (Continued)

During 1995, mandatory contributions to the plan made by employees amounted to \$82,230. In addition to the mandatory contributions, employees contributed an additional \$600 of voluntary contributions to the plan. The District Attorney's Office contributions allocated for the plan year amounted to \$82,230, all of which was actual cash contributions to the plan.

The total payroll paid by the District Attorney's Office for all employees for the year was \$2,759,271, and the amount covered by this plan was \$1,854,023.

District Attorney's Retirement System

The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (DARS). The Louisiana District Attorney's Retirement System is a multiple employer, statewide retirement system which is administered and controlled by a board of trustees. During 1995, the Board of Trustees unanimously decided to require that the employers contribute 3.25% of payroll to the plan. This percentage is effective for the plan year of July 1, 1995 through June 30, 1996.

The District Attorney's Office contributed \$22,449 to the plan during 1995, however, the District Attorney's office does not guarantee any of the benefits granted by the plan. The total payroll paid by the District Attorney's office for all attorneys for the year was \$719,770, and the amount covered by this plan was \$719,770.

The system's contribution requirements are not actuarially determined. However, the retirement system is funded by employee contributions and a percentage of taxes and revenue sharing funds. Members contribute to the retirement system on their total salary from all sources - salary paid by the State of Louisiana, that paid by the Parish(es); or any other governing body of a parish or political subdivision of the State of Louisiana, etc. At the present time this percentage is seven percent (7%) of salary.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The DARS does not conduct separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1995 for the DARS as a whole, determined through an actuarial valuation performed as of that date, was \$67,539,299, of which \$23,067,489 was non-vested and \$44,471,810 was vested. The DARS net assets available for benefits on that date (valued at market) were \$67,557,002 resulting in pension plan assets exceeding the actuarially computed value of benefits by \$17,703. The discount rate used in determining the present value of pension benefits was 8%.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE F

PENSION PLANS (Continued)

District Attorney's Retirement System (Continued)

In 1990 substantial changes were made to the DARS. The changes to survivors' benefits are effective for everyone. Other changes are effective by election to be under the new provisions as amended by R.S. 16:1042.1.

Employees can retire providing they meet one of the following criteria:

RETIREMENT PROVISIONS UNDER R.S. 16:1042

- | | | |
|-----|-------------------|--|
| (1) | Accrual Rate | 3% per year of service |
| (2) | Normal Retirement | 30 years of service regardless of age
23 years of service and age 55
10 years of service and age 62 |
| (3) | Early Retirement | 23 years of service regardless of age with 3% reduction for each year below age 55
18 years of service and age 55 with 3% reduction for each year below age 60
10 years of service and age 60 with 3% reduction for each year below age 62
10 years of service and age 55 with 3% reduction for each year below age 62 (provided member terminates before age 55) |

**RETIREMENT PROVISIONS UNDER R.S. 16:1042.1
AS AMENDED IN 1990**

- | | | |
|-----|-------------------|--|
| (1) | Accrual Rate | 3.5% per year of service |
| (2) | Normal Retirement | 30 years of service regardless of age
24 years of service and age 55
10 years of service and age 60 |
| (3) | Early Retirement | 18 years of service and age 55 with benefits reduced 3% for each year received in advance of normal retirement age |

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE G

COMPENSATED ABSENCES

At December 31, 1995, employees of the District Attorney had accumulated and vested \$192,544 of employee leave benefits, which was computed in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences". The entire balance is recorded within the General Long-Term Obligations Account Group.

NOTE H

LEASES

The District Attorney records equipment under capital leases as an asset and an obligation in the accompanying financial instruments.

Minimum future lease payments under capital lease as of December 31, 1995 through the end of the lease are:

December 31,	Amount
1996	\$ 289,499
1997	95,172
1998	51,769
1999	24,192
2000	<u>7,133</u>
Total Minimum Lease Payments	467,765
Less Interest	<u>33,253</u>
Present Value of Net Minimum Lease Payments	<u>\$ 434,512</u>

The District Attorney's office is committed under various leases for photocopying equipment and an automobile. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 1995, amounted to \$7,631. Future minimum lease payments for these leases are as follows:

December 31,	Amount
1996	\$ 6,857
Total	<u>\$ 6,857</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE I

CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
Capital Leases	\$ 580,203	\$ 110,258	\$ 255,949	\$ 434,512
Compensated Absences	164,051	28,493 *	-	192,544
	<u>\$ 744,254</u>	<u>\$ 138,751*</u>	<u>\$ 255,949</u>	<u>\$ 627,056</u>

* Net Change

NOTE J

EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the funds of the Criminal District Court, or directly by the State of Louisiana or the City of New Orleans. Those expenses are summarized as follows:

- Major upkeep of the building located at 619 South White Street.
- Electric, gas and water consumed in the building.
- Portion of the gasoline used by office automobiles.
- Portion of Assistant District Attorney's salaries.

NOTE K

LITIGATION

The District Attorney's office is defendant in several lawsuits. In the opinion of legal counsel for the District Attorney's office, the amount, if any, that would be required to be paid would be immaterial to the financial statements.

NOTE L

CONTINGENT LIABILITY

In an audit performed on the Child Support Enforcement Division, for the three year period ended June 30, 1988, by the Federal Department of Health and Human Services, it was concluded that a total amount of \$40,102 of cost had been disallowed. Of this amount, the Division should have to reimburse the State's Department of Social Services for the Federal and State portion which totals \$29,694. No accrual has been made in the financial statements for this amount because the state has agreed not to demand payment at the present time.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE M

INTERFUND RECEIVABLES/PAYABLES

The District Attorney's office has interfund receivables and payables which cancel each other.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 287,778	\$ 51,749
Agency Fund - Asset Forfeiture	1,688	-
Agency Fund - Bond Forfeiture	775	-
Special Revenue - Title IV-D Fund	-	321,943
Special Revenue - Juvenile Court Delay Reduction	7,870	18,146
Special Revenue - Court Delay Reduction	-	10,324
Special Revenue - Crime Victims Assistance Grant	-	311
Special Revenue - Payroll Fund	450,326	202,624
Special Revenue - Violent Crime and Narcotics Strike Force Fund 1995	.	60,965
Special Revenue - Target Cities Grant	.	<u>82,325</u>
	<u>\$ 748,437</u>	<u>\$ 748,437</u>

NOTE N

ECONOMIC DEPENDENCY

The District Attorney's office receives the majority of its revenues from funds provided through the City of New Orleans, the State of Louisiana, and various Federal grants and contracts. If significant budget cuts are made at the Federal, State or local level, the amount of the funds the District Attorney's office receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the District Attorney's office will receive in the next fiscal year.

NOTE O

DIVERSIONARY PROGRAM

During 1995, the Diversionary Program was funded, in part, by monies appropriated from the City of New Orleans. In prior years, the Diversionary Program was funded by a federal grant.

Since the Diversionary Program was not funded by a federal grant in 1995, management deemed that the revenues and expenditures of the Program were not required to be reported as a Special Revenue Fund. Rather, the revenues and expenditures of the Program have been combined with the revenues and expenditures of the General Fund.

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA

SPECIAL REVENUE FUNDS

*Violent Crime
and Narcotics Strike
Force Fund -*

The Violent Crime and Narcotics Strike Force Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice for the purpose of increasing the prosecution of persons who violate state and local laws relating to violent crimes as well as to the production, possession, and transfer of controlled substances.

Title IV-D Fund -

The Title IV-D Fund consists of incentive payments and grants from the Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

Payroll Fund -

The District Attorney's Payroll Fund was established January 1, 1979, when the District Attorney's office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Monies appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorney and the Assistant District Attorneys.

*Juvenile Court Differentiated
Case Management*

The Juvenile Court Differentiated Case Management Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant provides funds to employ a case tracker specialist, a data entry clerk, and new equipment to institute a system of case tracks for juvenile court cases to create a more effective case record to monitor case progress and timely case disposition.

*Victim Advocate Program -
Adults*

The Victims Advocate Program - Adults Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant provides funds in order to provide direct services to crime victims. These services include temporary housing, transportation, and meals.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA**

SPECIAL REVENUE FUNDS (Continued)

*Criminal District Court
Delay Reduction*

The Criminal District Court Delay Reduction Fund consists of a grant from the U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The purpose of the program is to enable the District Attorney to employ an assistant district attorney, an investigator, support staff, and new equipment to accelerate screening decisions and improve case processing so that the pretrial detention population can be reduced and case processing through the criminal justice system can be increased.

Target Cities Fund -

The Target Cities Fund consists of a grant from the U.S. Department of Health and Human Services via the Center for Substance Abuse Treatment, passed through the Louisiana Department of Health and Hospitals, the Office of Alcohol and Drug Abuse. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution.

*Diversionsary Program
Fund -*

The Diversionsary Program Fund consists of a grant from the U.S. Department of Justice passed through the National Institute of Justice. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution. Drug testing is used in conjunction with drug treatment services and other social services, as needed, to enhance the likelihood of the offender remaining drug free.

For 1995, the Diversionsary Program Fund was funded, in part, by monies appropriated by the City of New Orleans and not by a federal grant. Because of this, the revenues and expenditures of the Diversionsary Program Fund are included with the revenues and expenditures of the General Fund.

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

December 31, 1995
With Comparative Totals for December 31, 1994

ASSETS

	Violent Crime and Narcotics Strike Force Fund - 1995	Violent Crime and Narcotics Strike Force Fund - 1994	Title IV-D Fund	Payroll Fund	Juvenile Court Differentiated Case Management	Victims Advocate Program - Adults	Criminal District Court Delay Reduction	Target Cities Fund	Diversionary Program Fund	Totals
ASSETS										
Cash and Investments	\$ 2,148	\$ -	\$ 27,397	\$ 118,298	\$ 5,150	\$ -	\$ 404	\$ 12,197	\$ -	\$ 166,088
Accounts Receivable										
Due from Funding Source	\$8,817	-	206,300	-	5,126	311	9,320	63,481	-	345,965
Miscellaneous	-	-	-	3,777	-	-	-	-	-	3,777
Due from Other Funds	-	-	-	450,326	7,870	-	-	-	-	458,196
Due from State of Louisiana	-	-	-	-	-	-	-	-	-	27,201
Total Assets	\$ 60,965	\$ -	\$ 233,697	\$ 572,991	\$ 18,146	\$ 311	\$ 10,324	\$ 75,672	\$ -	\$ 972,016

LIABILITIES AND FUND BALANCE

LIABILITIES										
Accounts Payable	\$ -	\$ -	\$ 6,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,741
Salaries Payable	-	-	26,425	24,124	-	-	-	-	-	50,549
Due to Funding Source	-	-	34,200	-	-	-	-	-	-	34,200
Payroll Deductions Payable	-	-	1,412	1,412	-	-	-	-	-	2,824
Due to Other Funds	60,965	-	321,943	202,624	18,146	311	10,324	82,375	-	696,688
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 60,965	\$ -	\$ 389,309	\$ 228,160	\$ 18,146	\$ 311	\$ 10,324	\$ 82,375	\$ -	\$ 746,764
FUND BALANCE (DEFICIT)										
Unreserved, Undesignated	-	-	(155,612)	344,741	-	-	-	(6,703)	-	308,538
Total Fund Balance	-	-	(155,612)	344,741	-	-	-	(6,703)	-	308,538
Total Liabilities and Fund Balance	\$ 60,965	\$ -	\$ 233,697	\$ 572,991	\$ 18,146	\$ 311	\$ 10,324	\$ 75,672	\$ -	\$ 972,016

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

For The Year Ended December 31, 1995
 With Comparative Totals for December 31, 1994

	Violent Crime and Narcotics Strike Force Fund - 1995		Violent Crime and Narcotics Strike Force Fund - 1994		Title IV-D Fund		Payroll Fund		Juvenile Court Differentiated Case Management		Victims Advocate Program - Adults		Criminal District Court Delay Reduction		Target Cities Fund		Diversionary Program Fund		Totals				
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994			
REVENUES																							
City of New Orleans																							
Administrative Payroll																							
Operating Appropriation																							
Payroll and Other Interest																							
Expense Reimbursement																							
Incentive Income																							
Grant Revenue																							
Drug Testing Fees Program Fees																							
Other																							
Total Revenues	130,027	72,245	1,605,585	1,762,122	25,126	311	38,201	19,296	1,478,251	9,969	31,315	25,545	51,725	1,871	38,046	25,496	9,286	60,090	8,552	900	67,535	1,199	
EXPENDITURES																							
Salaries and Related Benefits																							
Travel and Training																							
Materials and Supplies																							
Automotive Expenditures																							
Contracted Services																							
Law Books and Journals																							
Equipment Rental and Maintenance																							
Telephone																							
Transcripts																							
Furniture and Equipment																							
Capitalized Leases																							
Miscellaneous																							
Insurance and Fidelity Bond																							
Lenses																							
Drug Testing Fees																							
Printing Fees, Subpoenas, Etc.																							
Total Expenditures	130,251	72,022	1,790,690	1,210,637	55,561	311	38,324	162,694	1,406,806	3,663	3,557	25,545	54,262	1,871	34,977	28,245	3,351	34,534	60,090	9,568	900	67,535	1,199
Change in Fund Balances																							
Total																							

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS (Continued)
 For The Year Ended December 31, 1995
 With Comparative Totals for December 31, 1994

	Violent Crime and Narcotics Strike Force Fund - 1995	Violent Crime and Narcotics Strike Force Fund - 1994	Trid, T-D Fund	Payroll Fund	Juvenile Court Differentiated Case Management	Victims Advocate Program - Adults	Criminal Divert Court Delay Reduction	Target Clubs Fund	Diversionary Program Fund	1995	1994
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (224)	\$ 224	\$ (185,007)	\$ 549,585	\$ (12,255)	\$ -	\$ (1,018)	\$ -	\$ -	\$ 351,325	\$ 55,765
OTHER FINANCING SOURCES (USES)											
Increase in Obligations Under Capital Leases	-	-	60,000	-	-	-	-	-	-	60,000	137,329
Operating Transfers Out	-	(224)	-	(558,721)	-	-	-	-	-	(558,947)	(335,004)
Operating Transfers In	224	-	-	-	12,255	-	-	-	9,051	21,510	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	(125,007)	(9,138)	-	-	(1,018)	9,051	(9,051)	(126,112)	(141,910)
FUND BALANCE (DEFICIT) - JANUARY 1	-	-	(50,695)	355,879	-	-	(5,685)	-	-	308,538	450,448
FUND BALANCE (DEFICIT) - DECEMBER 31	\$ -	\$ -	\$ (155,612)	\$ 346,741	\$ -	\$ -	\$ (6,703)	\$ -	\$ -	\$ 182,426	\$ 308,538

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 1995

	Title IV-D Fund			Payroll Fund		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES						
City of New Orleans	\$ -	\$ -	\$ -	\$ 1,198,991	\$ 1,198,996	\$ (5)
Administrative Payroll	-	-	-	558,723	375,004	183,719
Operating Appropriation	-	-	-	4,408	5,000	(592)
Payroll and Other Interest	-	-	-	-	-	-
Title IV-D Program						
Expense Reimbursement	1,236,216	1,400,000	(163,784)	-	-	-
Incentive Income	356,277	300,000	56,277	-	-	-
Program Fees	2,482	-	2,482	-	-	-
Other	10,708	14,700	(3,992)	-	-	-
Total Revenues	1,505,683	1,714,700	(109,017)	1,762,122	1,579,000	183,122
EXPENDITURES						
Salaries and Related Benefits	1,478,251	1,450,000	(28,251)	1,212,537	1,235,531	22,994
Travel and Training	9,969	20,000	10,031	-	-	-
Materials and Supplies	31,315	40,000	8,685	-	-	-
Automotive Expenditures	25,545	40,000	14,455	-	-	-
Contracted Services	51,725	-	(51,725)	-	-	-
Law Books and Journals	1,871	3,000	1,129	-	-	-
Equipment Rental and Maintenance	18,046	17,000	(1,046)	-	-	-
Telephone	25,496	33,000	6,504	-	-	-
Furniture and Equipment	9,286	-	(9,286)	-	-	-
Capitalized Leases	60,000	-	(60,000)	-	-	-
Miscellaneous	8,552	44,500	35,948	-	-	-
Insurance and Fidelity Bond	900	1,500	600	-	-	-
Leases	67,535	83,000	15,465	-	-	-
Miscellaneous Court Costs	1,199	2,000	801	-	-	-
Total Expenditures	1,790,690	1,734,000	(56,690)	1,212,537	1,235,531	22,994

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS (Continued)
 For The Year Ended December 31, 1995

	Title V-D Fund		Payroll Fund		Variance Favorable (Unfavorable)
	Actual	Budget	Actual	Budget	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,007)	(19,300)	549,585	343,459	206,116
OTHER FINANCING SOURCES (USES)					
Increase in Obligations Under Capital Leases	60,000	-	-	-	-
Operating Transfers Out	-	-	(558,723)	(375,004)	(183,719)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(125,007)	(19,300)	(9,138)	(31,555)	22,397
FUND BALANCE (DEFICIT) - JANUARY 1	(50,605)	67,953	353,879	389,818	(35,939)
FUND BALANCE (DEFICIT) - DECEMBER 31	\$ (155,612)	\$ 48,653	\$ 344,741	\$ 358,283	\$ (15,542)

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS

For The Year Ended December 31, 1995

	Juvenile Court Differentiated Case Management			Victims Advocate Program - Adults		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES						
Grant Revenue	\$ 23,121	\$ 23,121	\$ -	\$ 311	\$ 311	\$ -
Other	5	5	-	-	-	-
Total Revenues	23,126	23,126	-	311	311	-
EXPENDITURES						
Salaries and Related Benefits	19,296	19,296	-	-	-	-
Travel and Training	-	-	-	157	157	-
Furniture and Equipment	16,065	16,065	-	-	-	-
Miscellaneous	-	-	-	154	154	-
Total Expenditures	35,361	35,361	-	311	311	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,235)	(12,235)	-	-	-	-
OTHER FINANCING SOURCES						
Operating Transfers In	12,235	12,235	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-	-	-
FUND BALANCE - JANUARY 1	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 1995

	Criminal District Court Delay Reduction			Target Cities Fund		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
REVENUES						
Grant Revenue	\$ 33,279	\$ 33,279	\$ -	\$ 134,485	\$ 119,145	\$ 15,340
Drug Testing Fees	-	-	-	18,519	8,000	10,519
Program Fees	-	-	-	9,690	12,000	(2,310)
Other	45	45	-	-	-	-
Total Revenues	33,324	33,324	-	162,694	139,145	23,549
EXPENDITURES						
Salaries and Related Benefits	28,201	28,201	-	114,806	116,425	1,619
Travel and Training	-	-	-	3,663	-	(3,663)
Materials and Supplies	-	-	-	3,557	1,755	(1,802)
Contracted Services	-	-	-	837	-	(837)
Equipment Rental and Maintenance	-	-	-	4,872	-	(4,872)
Telephone	-	-	-	1,749	-	(1,749)
Furniture and Equipment	5,123	5,123	-	4,060	-	(4,060)
Miscellaneous	-	-	-	702	965	263
Drug Testing Fees	-	-	-	29,466	20,000	(9,466)
Total Expenditures	33,324	33,324	-	163,712	139,145	(24,567)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(1,018)	-	(1,018)
FUND BALANCE (DEFICIT) - JANUARY 1	-	-	-	(5,685)	-	(5,685)
FUND BALANCE (DEFICIT) - DECEMBER 31	\$ -	\$ -	\$ -	\$ (6,703)	\$ -	\$ (6,703)

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND
 ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 1995**

	Diversionary Program		Variance- Favorable (Unfavorable)
	Actual	Budget	
REVENUES			
Diversionary Grant Revenue	\$ -	\$ -	\$ -
Program Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Salaries and Related Benefits	-	-	-
Travel and Training	-	-	-
Materials and Supplies	-	-	-
Contracted Services	-	-	-
Equipment Rental and Maintenance	-	-	-
Furniture and Equipment	-	-	-
Capitalized Leases	-	-	-
Drug Testing Fees	-	-	-
Miscellaneous	-	-	-
Total Expenditures	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES			
Transfers In	9,051	-	9,051
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	9,051	-	9,051
FUND (DEFICIT) - JANUARY 1	(9,051)	-	(9,051)
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -

**DISTRICT ATTORNEY OF ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA**

AGENCY FUNDS

Agency funds are used to account for assets held by the District Attorney as an agent for individuals, private organizations, other governmental units and/or other funds.

Bond Forfeiture -

The Bond Forfeitures Fund exists to receive bonds forfeited by defendants. These bonds are received by the District Attorney's Office and are required to be transferred to the Criminal Sheriff.

Asset Forfeiture -

The Asset Forfeiture Fund is used to account for assets seized in narcotic cases in which the District Attorney has received the seized assets, pending the final outcome. The assets may have to be returned to the defendant, transferred to another agency or may be shared between the New Orleans Police Department, Criminal District Court and District Attorney. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets (i.e., advertising, etc.).

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING BALANCE SHEET
 AGENCY FUNDS
 December 31, 1995**

With Comparative Totals for December 31, 1994

	Bond Forfeitures Fund	Assets Forfeitures Fund	Totals December 31,	
			1995	1994
ASSETS				
Cash	\$ 7,256	\$ 21,472	\$ 28,728	\$ 19,062
Due from Surety	22,000	-	22,000	-
Due from Fines and Fees	775	1,688	2,463	4,567
	<u>30,031</u>	<u>23,160</u>	<u>53,191</u>	<u>23,629</u>
Total Assets	<u>\$ 30,031</u>	<u>\$ 23,160</u>	<u>\$ 53,191</u>	<u>\$23,629</u>
LIABILITIES				
Bonds Held for Future Disposition	\$ 30,031	\$ -	\$ 30,031	\$ 5,007
Asset Forfeitures Held for Future Disposition	-	23,160	23,160	18,622
	<u>30,031</u>	<u>23,160</u>	<u>53,191</u>	<u>23,629</u>
Total Liabilities	<u>\$ 30,031</u>	<u>\$ 23,160</u>	<u>\$ 53,191</u>	<u>\$23,629</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For The Year Ended December 31, 1995**

	<u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 1995</u>
BOND FORFEITURE				
Assets				
Cash	\$ 5,007	\$ 223,674	\$ 221,425	\$ 7,256
Due from Surety	-	22,000	-	22,000
Due from Fines and Fees	-	775	-	775
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 5,007</u>	<u>\$ 246,449</u>	<u>\$ 221,425</u>	<u>\$ 30,031</u>
Liabilities				
Bonds Held for Future Disposition	<u>\$ 5,007</u>	<u>\$ 246,449</u>	<u>\$ 221,425</u>	<u>\$ 30,031</u>
ASSET FORFEITURE				
Assets				
Cash	\$ 14,055	\$ 468,465	\$ 461,048	\$ 21,472
Due from Fines and Fees	4,567	-	2,879	1,688
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 18,622</u>	<u>\$ 468,465</u>	<u>\$ 463,927</u>	<u>\$ 23,160</u>
Liabilities				
Asset Forfeitures Held for Future Disposition	<u>\$ 18,622</u>	<u>\$ 468,465</u>	<u>\$ 463,927</u>	<u>\$ 23,160</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For The Year Ended December 31, 1995**

	January 1, 1995	Additions	Deductions	December 31, 1995
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash	\$ 19,062	\$ 692,139	\$ 682,473	\$ 28,728
Dues from Surety	-	22,000	-	22,000
Due from Fines and Fees	4,567	775	2,879	2,463
	<u>4,567</u>	<u>775</u>	<u>2,879</u>	<u>2,463</u>
Total Assets	<u>\$ 23,629</u>	<u>\$ 714,914</u>	<u>\$ 685,352</u>	<u>\$ 53,191</u>
Liabilities				
Bonds Held for Future Disposition	\$ 5,007	\$ 246,449	\$ 221,425	\$ 30,031
Asset Forfeitures Held for Future Disposition	18,622	468,465	463,927	23,160
	<u>18,622</u>	<u>468,465</u>	<u>463,927</u>	<u>23,160</u>
Total Liabilities	<u>\$ 23,629</u>	<u>\$ 714,914</u>	<u>\$ 685,352</u>	<u>\$ 53,191</u>



**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1996. These general purpose financial statements are the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS 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.

LaPorte, Sehart, Romig & Hand

A Professional Accounting Corporation

June 4, 1996

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DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 For The Year Ended December 31, 1995

PROGRAM TITLE	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Revenue Recognized	Expenditures
Department of Health and Human Services:					
Passed Through the Louisiana Department of Social Services: Child Support Enforcement (Title IV-D) *	13.783	355	\$ 1,236,216	\$ 1,236,216	\$ 1,236,216
Passed Through the Louisiana Department of Health and Hospitals Target Cities Program	93.195	351	<u>134,485</u>	<u>134,485</u>	<u>134,485</u>
Total Department of Health and Human Services			<u>1,370,701</u>	<u>1,370,701</u>	<u>1,370,701</u>
Department of Justice:					
Passed Through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice: Drug Control and Systems Improvement - Formula Grant Subgrant No. 94-B9-B. 8-0005	16.579	N/A	72,052	72,052	72,052
Drug Control and Systems Improvement - Formula Grant Subgrant No. 95-B9-B. 8-0003	16.579	N/A	129,972	129,972	129,972
Drug Control and Systems Improvement - Formula Grant: Subgrant No. 95-B9-B.10-0029	16.579	N/A	33,279	33,279	33,279
Drug Control and Systems Improvement - Formula Grant Subgrant No. 95-B9-B. 10-0028	16.579	N/A	23,121	23,121	23,121
Passed Through the National Institute of Justice: Victim Advocate Program Subgrant No. 95-C9-V.2-0341	16.575	N/A	<u>311</u>	<u>311</u>	<u>311</u>
Total Department of Justice			<u>258,735</u>	<u>258,735</u>	<u>258,735</u>
			<u>\$ 1,629,436</u>	<u>\$ 1,629,436</u>	<u>\$ 1,629,436</u>

* Revenue shown as "Expense Reimbursement": on Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds, Major Program.



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

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 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 the **DISTRICT ATTORNEY OF THE ORLEANS 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 ORLEANS 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.

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Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** in a separate letter dated June 4, 1996.

This report is intended for the information of 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.

La Porte, Selzer, Rouss & Hand

A Professional Accounting Corporation

June 4, 1996



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

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1996. We have also audited the compliance of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 4, 1996.

We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, and on the compliance of the **DISTRICT ATTORNEY OF THE ORLEANS 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 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 June 4, 1996.

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The management of the **DISTRICT ATTORNEY OF THE ORLEANS 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:

General Controls

Political Activity
Civil Rights
Drug-Free Workplace Act
Allowable Cost/Cost Principles
Administrative Requirements

Specific Requirements

Types of Services Allowed or Not Allowed
Eligibility
Matching, Level of Effort, or earmarking
Reporting
Cost Allocation

Accounting Applications

Billings
Cash Receipts
Purchasing/Receiving
Accounts Payable
Payroll
Property and Equipment
General Ledger

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 ORLEANS JUDICIAL DISTRICT** expended 75 percent 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 the **DISTRICT ATTORNEY OF THE ORLEANS 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** in a separate letter dated June 4, 1996.

This report is intended for the information of 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.

La Bate, Selby, Roney & Ward

A Professional Accounting Corporation

June 4, 1996



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

The Honorable Harry F. Connick
DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 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, contracts, and grants applicable to the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** is the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances on noncompliance that are required to be reported under *Government Auditing Standards*.

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We noted certain immaterial instances of noncompliance that we have reported to the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** in a separate letter dated June 4, 1996.

This report is intended for the information of 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.

La Bate, LeBlanc, Roney & Ward

A Professional Accounting Corporation

June 4, 1996



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

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1996.

We have applied procedures to test the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

General Requirements

- Political Activity
- Civil Rights
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audit 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 ORLEANS JUDICIAL DISTRICT**'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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This report is intended for the information of 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.

La Porte, Schatz, Roney & Hand
A Professional Accounting Corporation

June 4, 1996



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

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1996.

We have also audited the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to 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 ORLEANS JUDICIAL DISTRICT** is responsible for the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (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 ORLEANS JUDICIAL DISTRICT**'s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

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

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

This report is intended for the information of 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.

La Rite, Smith, Honey & Ward

A Professional Accounting Corporation

June 4, 1996



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

The Honorable Harry F. Connick
**DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT**
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1995, and have issued our report thereon dated June 4, 1996.

In connection with our audit of the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, and with our consideration of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *"Audits of State and Local Governments"*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching requirements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of 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.

La Porte, LeBlanc, Roney & Ward

A Professional Accounting Corporation

June 4, 1996



The Honorable Harry F. Connick
DISTRICT ATTORNEY OF THE
ORLEANS JUDICIAL DISTRICT
Orleans Parish, Louisiana

In planning and performing our audit of the financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** for the year ended December 31, 1995, we considered its internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. In addition, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with laws, regulations, contracts and grants.

During our audit, we noted certain immaterial instances of noncompliance with laws and regulations. Our findings are as follows:

COMPLIANCE WITH BUDGET LAWS

Per Revised Statute 39:1305(B), the proposed budget for independently elected parish offices, including the district attorney, shall be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. Based on this statute, the District Attorney's Office is required to make the budget available for public inspection no later than December 15.

In addition, Revised Statute 39:1306(D) states that no budget shall be considered for adoption or otherwise finalized until a general summary indicative of the proposed budget has been published. This summary is required to be published at least ten days prior to the date of the public inspection. Therefore, if the budget is made available for public inspection on December 15, the summary should be published no later than December 5.

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COMPLIANCE WITH BUDGET LAWS (Continued)

For the 1995 fiscal year, the budget was made available for public inspection on December 22, 1994. Also, the summary of the proposed budget was published on December 17, 1994. Although the District Attorney's Office missed the budget deadlines by only a few days, we recommend that management implement procedures whereby the required budget deadlines are met.

The following is a summary of the significant dates and respective actions required as per the Louisiana Budget Laws:

December 5 Publish general summary of the budget and provide notice as to the date of the public inspection.

December 15 Make budget available for public inspection.

COMPLIANCE WITH GRANT PROVISIONS

During 1995, the District Attorney's Office was awarded a grant which provided funds to the District Attorney's Office for purchasing needed computer equipment. The grant period in which the funds could be utilized ended June 30, 1995.

Per the provisions of the grant, obligations outstanding as of the termination date of the grant were required to be paid within ten days from the termination date. However, we noted that an invoice for one of the pieces of computer equipment purchased was not paid until September 1995.

We recommend that management closely monitor the compliance of the District Attorney's Office with all provisions of grants. However, if management determines that circumstances prevent the District Attorney's Office from complying with any of the grant provisions, management should contact the funding source and explain the circumstances involved. In many instances, the funding source may determine that the circumstances are beyond the District Attorney's control and will allow for a deviation from the original provision without deeming it to be an instance of noncompliance.

This report is intended solely for the information and use of the audit committee, management, and others within the organization.

We appreciate the confidence you have placed in us by allowing us to serve DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT. If we can assist you in any way with the above, please do not hesitate to contact us.

La Bete, Helms, Loney & Hand

A Professional Accounting Corporation

June 4, 1996