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DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT

Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
For The Year Ended December 31, 1995

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

Release Date 8-21-96

MAJOR & DUCOTE
CERTIFIED PUBLIC ACCOUNTANTS

DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT

Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
For The Year Ended December 31, 1995

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DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT

Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
For The Year Ended December 31, 1995

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Major & Ducote
Certified Public Accountants

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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the District Attorney, 18th Judicial District
P O Box 880
Plaquemine, Louisiana 70765-08880

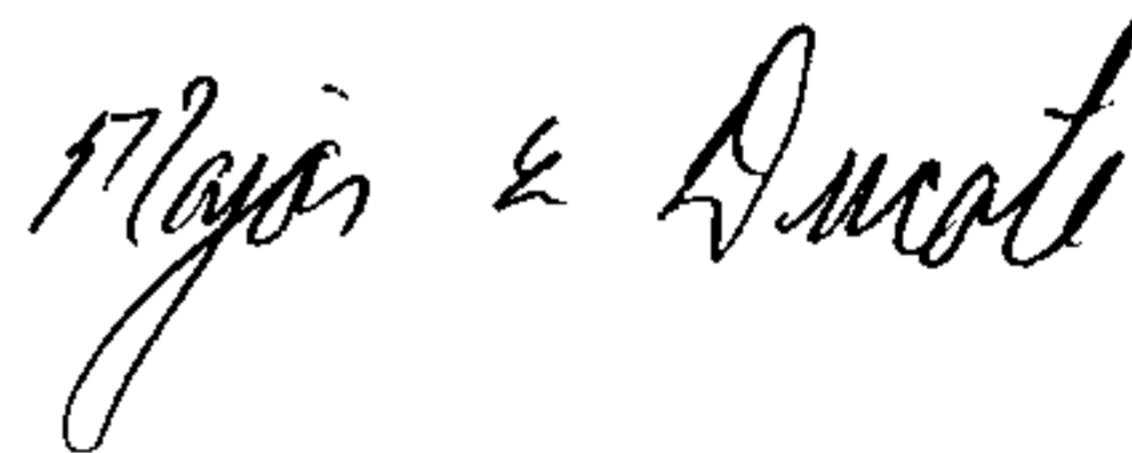
We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the management of the District Attorney, 18th Judicial District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued a report date June 26, 1996 on our consideration of the District Attorney's internal control structure and a report dated June 26, 1996 on its compliance with laws and regulations.

Major and Ducote
New Roads, Louisiana
June 26, 1996



DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL MEMO- RANDOM ONLY</u>
<u>REVENUES</u>			
Intergovernmental revenues	\$253,980	\$ 63,313	\$317,293
Charges for services	28,318	101,460	129,778
Miscellaneous revenues	2,256	-	2,256
TOTAL REVENUES	<u>\$284,554</u>	<u>\$164,773</u>	<u>\$449,327</u>
<u>EXPENDITURES</u>			
General Government -			
Salaries and related benefits	\$173,448	\$ 90,408	\$263,856
Automobile and travel	32,430	1,579	34,009
Office supplies	16,990	4,305	21,295
Contracted services	36,893	14,985	51,878
Association dues and subscriptions	8,057	1,977	10,034
General operating expenses	26,244	6,290	32,534
Rental - office and equipment	11,209	24	11,233
Capital outlays	9,985	-	9,985
TOTAL EXPENDITURES	<u>\$315,256</u>	<u>\$119,568</u>	<u>\$434,824</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,702)	45,205	14,503
OTHER FINANCING SOURCES (USES) Transfers in (out)	<u>37,347</u>	<u>(37,347)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	6,645	7,858	14,503
FUND BALANCES AT BEGINNING OF YEAR	<u>104,539</u>	<u>18,571</u>	<u>123,110</u>
FUND BALANCES AT END OF YEAR	<u>\$111,184</u> =====	<u>\$ 26,429</u> =====	<u>\$137,613</u> =====

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

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

	GENERAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>REVENUES</u>			
Intergovernmental revenues	\$225,000	\$253,980	\$ 28,980
Charges for services	-	28,318	28,318
Miscellaneous revenues	50,000	2,256	(47,744)
TOTAL REVENUES	<u>275,000</u>	<u>284,554</u>	<u>9,554</u>
<u>EXPENDITURES</u>			
General Government -			
Salaries and related benefits	215,000	173,448	41,552
Automobile and travel	30,000	32,430	(2,430)
Office supplies	15,000	16,990	(1,990)
Contracted services	20,000	36,893	(16,893)
Association dues and subscriptions	9,500	8,057	1,443
General operating expenses	1,500	26,244	(24,744)
Rental - office and equipment	12,000	11,209	791
Capital outlays	15,000	9,985	5,015
TOTAL EXPENDITURES	<u>318,000</u>	<u>315,256</u>	<u>2,744</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,000)	(30,702)	12,298
OTHER FINANCING SOURCES (USES) Transfers in (out)	<u>43,000</u>	<u>37,347</u>	<u>(5,653)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	6,645	6,645
FUND BALANCES AT BEGINNING OF YEAR	<u>104,539</u>	<u>104,539</u>	-
FUND BALANCES AT END OF YEAR	<u>\$104,539</u> =====	<u>\$111,184</u> =====	<u>\$ 6,645</u> =====

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

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

CONTINUED

	SPECIAL REVENUE FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental revenues	\$ 84,000	\$ 63,313	\$(20,687)
Charges for services	125,000	101,460	(23,540)
TOTAL REVENUES	\$ 209,000	\$ 164,773	\$(44,227)
<u>EXPENDITURES</u>			
General Government -			
Salaries and related benefits	130,413	90,408	40,005
Automobile and travel	4,000	1,579	2,421
Office supplies	7,000	4,305	2,695
Contracted services	2,000	14,985	(12,985)
General operating expenses	12,000	8,267	3,733
Rental - office and equipment	5,225	24	5,201
Capital outlay	-	-	-
TOTAL EXPENDITURES	160,638	119,568	41,070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,362	45,205	(3,157)
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	(48,362)	(37,347)	11,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	-	7,858	7,858
FUND BALANCES AT BEGINNING OF YEAR	18,571	18,571	-
FUND BALANCES AT END OF YEAR	\$ 18,571	\$ 26,429	\$ 7,858

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

COMBINED STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Balance</u> <u>1/1/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/95</u>
<u>ASSETS</u>				
Cash	\$ 3,099	\$ 83,573	\$ 80,437	\$ 6,235
Due from other agency	<u>18,508</u>	<u>36,112</u>	<u>35,997</u>	<u>18,623</u>
TOTAL ASSETS	<u>\$ 21,607</u>	<u>\$119,685</u>	<u>\$116,434</u>	<u>\$ 24,858</u>
<u>LIABILITIES</u>				
Due to other fund	\$ 5,655	\$ 13,808	\$ 13,774	\$ 5,689
Due to other agencies	12,955	32,362	32,281	13,036
Amounts held in custody of others	<u>2,997</u>	<u>18,572</u>	<u>15,436</u>	<u>6,133</u>
TOTAL LIABILITIES	<u>\$ 21,607</u>	<u>\$ 64,742</u>	<u>\$ 61,491</u>	<u>\$ 24,858</u>

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT POLICIES

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

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the 18th Judicial District, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, have been prepared in conformity with general accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries are the financial reporting entities for Iberville, Pointe Coupee, and West Baton Rouge Parishes. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Because the police juries provide financial assistance to the district attorney which makes the district attorney somewhat fiscally dependent on the police juries, the district attorney was determined to be a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, the financial reporting entities.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police juries, the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

C. FUND ACCOUNTING

The district attorney 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 relating to certain government functions or activities.

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

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

General Fund

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

Special Revenue Fund

Title IV-D

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

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Worthless Check Collection Fee

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

Fiduciary Fund

Fiduciary Funds include Trust Funds and Agency Funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency Funds are purely custodial and thus do not involve measurement of results of operations.

The District Attorney's Office maintains an Agency Fund to account for certain assets seized for forfeiture and held in the custody of the District Attorney.

The District Attorney's Office also maintains an Agency Fund to account for criminal bail bond premium fees collected and distributed in accordance with Act 834 of 1993.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector, an intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

Expenditures

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

E. BUDGETS

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. All appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classification. Amendments were made to the original General Fund budget for the year ended December 31, 1995.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

F. ENCUMBRANCES

Encumbrance accounting, is not employed by the Office of the District Attorney of the Eighteenth Judicial district.

G. FIXED ASSETS

Fixed assets used in the District Attorney's office are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. COMPENSATED ABSENCES

The District Attorney's employees are normally granted two weeks of noncumulative vacation leave a year. Sick leave is granted on "as needed basis". No accrual has been made for vacation pay.

I. CASH

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

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. 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.

J. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

K. TOTAL MEMORANDUM COLUMN

The Total Memorandum Only columns are presented 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.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the district attorney has cash and cash equivalents totaling \$118,294 as follows:

Demand deposits	\$ 49,760
Money market accounts	<u>\$ 68,534</u>
Total	<u>\$ 118,294</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 securities owned by the fiscal bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the district attorney has \$129,755 in deposits (bank balances), all of which are secured from risk by federal deposit insurance.

3. RECEIVABLES

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

	<u>General Fund</u>	<u>Other</u>	<u>Total</u>
Accounts Receivable	<u>\$ 8,690</u>	<u>\$33,941</u>	<u>\$42,631</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance, January 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, December 31, 1995</u>
Automobile	\$ 42,609	\$ 9,985	\$ -	\$ 52,594
Office furniture & equipment	<u>135,836</u>	<u>1,755</u>	<u>-</u>	<u>137,591</u>
TOTAL	<u>\$178,445</u> =====	<u>\$ 11,740</u> =====	<u>\$ -</u> =====	<u>\$190,185</u> =====

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

5. PENSION PLAN

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

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

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

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

FUNDING POLICY. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate from July 1, 1994 to June 30, 1995 was 2.5 percent and the rate from July 1, 1995 to June 30, 1996 is 3.25 percent of covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1995, 1994, and 1993, were \$3,257, \$1,226, and \$0, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For The Year Ended December 31, 1995

6. LITIGATION

There is no litigation pending against the District Attorney's Office.

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

The accompanying financial statements do not include expenses of the District Attorney paid from the criminal court funds, from other parish funds or directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid by the state. The parishes of West Baton Rouge and Iberville pay certain salaries and employer contributions of some clerical personnel.

8. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the 18th Judicial District expended \$63,314 and \$78,067 in reimbursement and incentive payments, respectively.

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

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

Major & Ducote
Certified Public Accountants

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MEMBERS:
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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

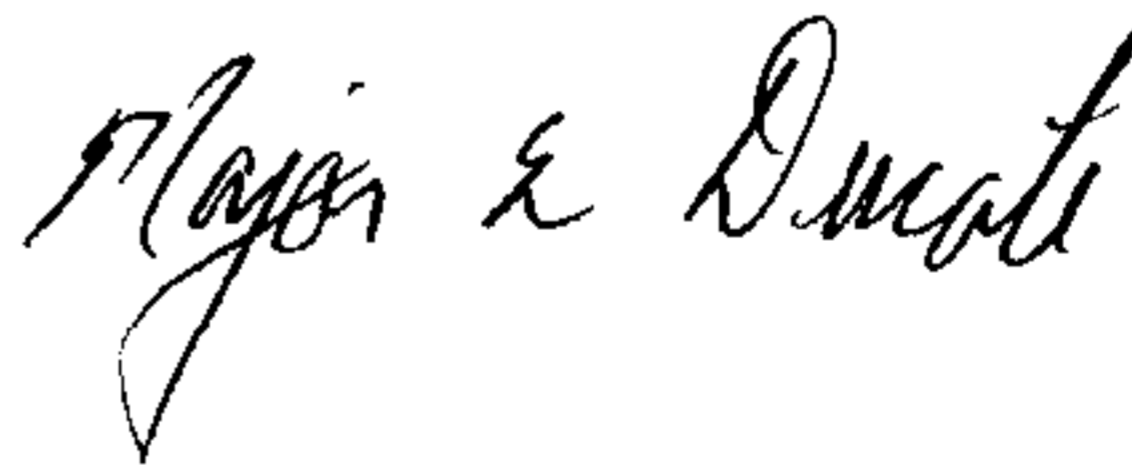
Honorable Richard J Ward, Jr.
District Attorney, 18th Judicial District
P O Box 880
Plaquemine, Louisiana 70765

We have audited the accompanying general purpose financial statements of the District Attorney of the 18th Judicial District for the Parishes of Iberville, Pointe Coupee, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, for the year ended December 31, 1995, and have issued our report thereon dated June 26, 1996. These general purpose financial statements are the responsibility of the District Attorney'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 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 conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the 18th Judicial District for the Parishes of Iberville, Pointe Coupee, and West Baton Rouge, State of Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Major & Ducote
New Roads, Louisiana
June 26, 1996



DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
 Parishes of Iberville, Pointe Coupee,
 and West Baton Rouge, Louisiana

Schedule of Federal Financial Assistance
 Year Ended December 31, 1995

<u>Federal Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Health and Human Services Passed through Louisiana Department of Social Services:		
Title IV-D - Reimbursement assistance for child support		
Direct Grant Reimbursement Funds	13.783	\$ 63,314
Incentive Payments	13.783	<u>\$ 78,067</u>
		<u>\$141,381</u>

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

Honorable Richard J. Ward, Jr.
District Attorney, 18th Judicial District
P O Box 880
Plaquemine, Louisiana 70765

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1995 and have issued our report thereon dated June 26, 1996.

We have conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney, 18th Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney, 18th 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

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

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person. While procedures were adopted to improve this situation, they do not segregate all incompatible duties and they are not consistently applied.

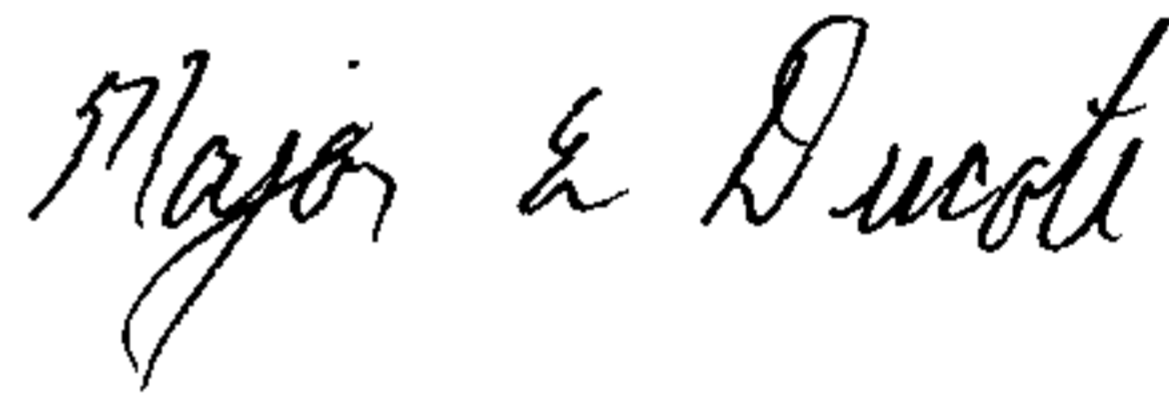
A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Attorney, 18th Judicial District, for the year ended December 31, 1995.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the District Attorney, 18th Judicial District.

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

Major & Ducote
New Roads, Louisiana
June 26, 1996



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

Honorable Richard J. Ward, Jr.
The District Attorney, 18th Judicial District
P O Box 880
Plaquemine, Louisiana 70765

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District, for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Police Juries, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, AUDITS OF STATE AND LOCAL GOVERNMENTS. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1995, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney's general purpose financial statements and not to provide assurance on the internal control structure. 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 26, 1996.

The management of the District Attorney, 18th 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 requirements:

Political activities, civil rights, cash management, allowable cost, financial reports, drug free workplace and administrative requirements.

*Specific requirements:

Types of services, matching funds and reporting.

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, 18th Judicial District, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the nonmajor federal financial assistance program "Title IV-D - Reimbursement Assistance For Child Support."

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

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

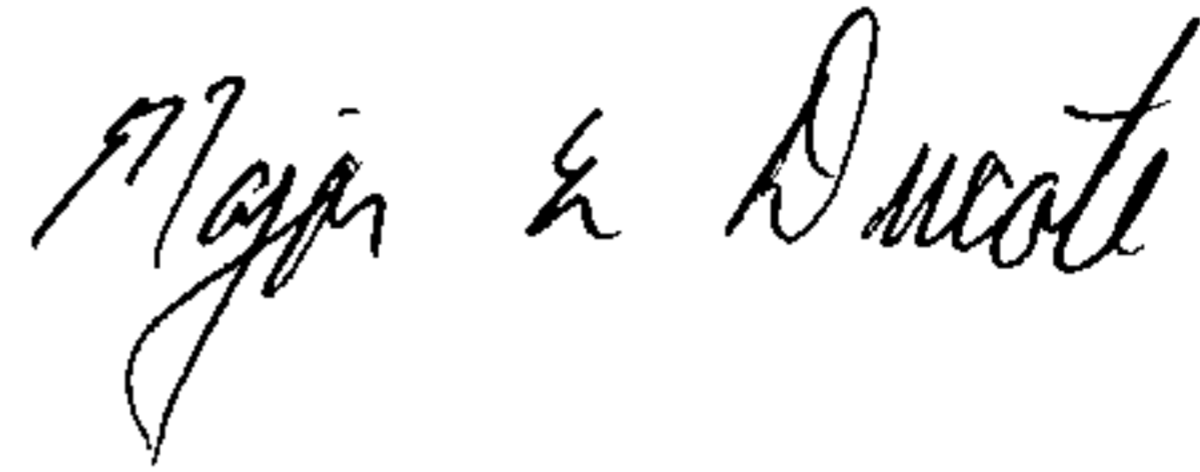
The matter we noted involves the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person. While procedures were adopted to improve this situation, they do not segregate all incompatible duties, and they are not consistently applied.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the District Attorney, 18th Judicial District.

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



Major & Ducote
New Roads, Louisiana
June 26, 1996

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

Honorable Richard J. Ward, Jr.
District Attorney, 18th Judicial District

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 26, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, is the responsibility of the District Attorney. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance.

The instances of noncompliance that our tests of compliance disclosed were that the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, failed to comply with certain statutory requirements with regards to the budgetary process that may be material to the general fund. The general purpose financial statements do not include an adjustment for any liability that may result from the actions of the entity in relation to not fully complying with the budgetary process.

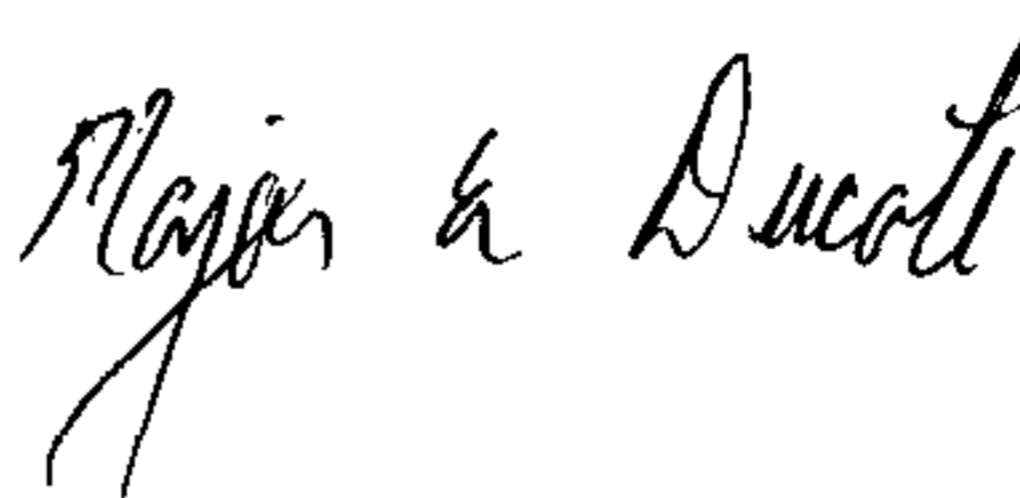
We considered these instances of noncompliance in forming our opinion on whether the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report date June 26, 1996, on those general purpose financial statements.

We also noted other immaterial instances of noncompliance that we have reported orally to the management of the District Attorney, 18th Judicial District.

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

Major & Ducote

New Roads, Louisiana
June 26, 1996



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

Honorable Richard J. Ward, Jr.
The District Attorney, 18th Judicial District

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1995 and have issued our report thereon dated June 26, 1996.

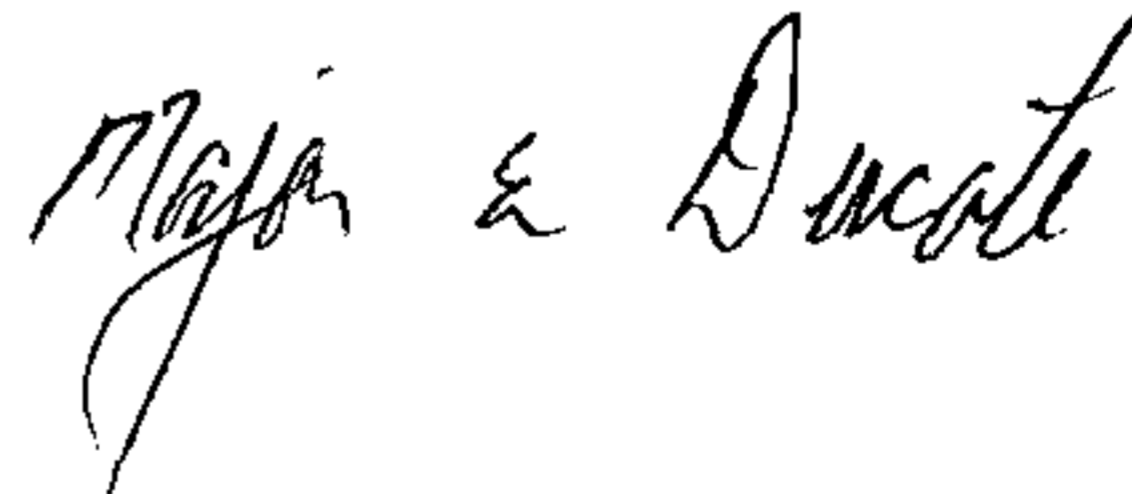
We have applied procedures to test the District Attorney, 18th Judicial District's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, 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, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Major & Ducote
New Roads, Louisiana
June 26, 1996



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

Honorable Richard J. Ward, Jr.
The District Attorney, 18th Judicial District

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 26, 1996.

In connection with our audit of the general purpose financial statements of The District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, and with our consideration of The District Attorney, 18th Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and the expenditure of funds in a manner consistent with the budget 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'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, 18th 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 the requirements.

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

Major & Ducote
New Roads, Louisiana
June 26, 1996

