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DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH  
ANNUAL FINANCIAL STATEMENTS  
WITH AUDITOR'S REPORTS  
For the Year Ended December 31, 1995

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

Release Date 7-31-96

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John A. Windham, CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

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

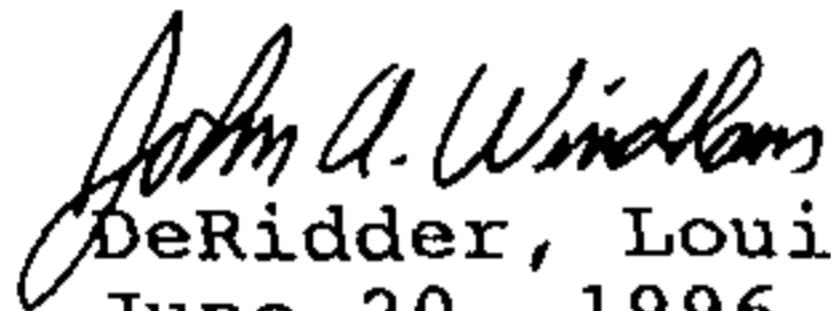
I conducted my audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, AUDITS OF STATE AND LOCAL GOVERNMENTS. Those standards require that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

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated June 20, 1996 on my consideration of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control structure and a report dated June 20, 1996 on its compliance with laws and regulations.

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

  
DeRidder, Louisiana  
June 20, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

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

<u>ASSETS</u>	Governmental Fund Types	
	General	Special Revenue
Cash	\$ 249,263	\$ 81,018
Accounts receivable	---	---
Due from other		
governmental units	29,258	7,438
Due from other funds	21	---
Prepaid insurance	---	4,653
Equipment and vehicles	---	---
	<u>\$ 278,542</u>	<u>\$ 93,109</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 16,047	\$ 7,654
Due to other funds	---	---
Total Liabilities	<u>\$ 16,047</u>	<u>\$ 7,654</u>
Fund Equity:		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances - unreserved - undesignated	262,495	85,455
Total Fund Equity	<u>\$ 262,495</u>	<u>\$ 85,455</u>
	<u>\$ 278,542</u>	<u>\$ 93,109</u>

Statement A

Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
Agency Fund	General Fixed Assets	
\$ 3,615	\$ ---	\$ 333,896
10,975	---	10,975
---	---	36,696
---	---	21
---	---	4,653
---	106,385	106,385
<u>\$ 14,590</u>	<u>\$ 106,385</u>	<u>\$ 492,626</u>
\$ 14,569	\$ ---	\$ 38,270
21	---	21
<u>\$ 14,590</u>	<u>\$ ---</u>	<u>\$ 38,291</u>
\$ ---	\$ 106,385	\$ 106,385
---	---	347,950
<u>\$ ---</u>	<u>\$ 106,385</u>	<u>\$ 454,335</u>
<u>\$ 14,590</u>	<u>\$ 106,385</u>	<u>\$ 492,626</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1995

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>REVENUES</u>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 147,429	\$ 121,720	\$ 269,149
Intergovernmental revenues:			
Beauregard Parish Police Jury - reimbursement of operating cost	51,675	16,171	67,846
State of Louisiana - reimbursement of operating cost	---	39,450	39,450
State of Louisiana - incentive payments	15,573	---	15,573
Federal grant revenue	22,740	---	22,740
State grant revenue	11,250	---	11,250
Title IV-D Application fees received	---	750	750
Bonding fees	42,367	---	42,367
Bond forfeitures	2,595	---	2,595
Interest on investments	7,144	2,120	9,264
Other revenues	3,096	---	3,096
Total revenues	<u>\$ 303,869</u>	<u>\$ 180,211</u>	<u>\$ 484,080</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 101,922	\$ 60,391	\$ 162,313
Contract labor	59,662	---	59,662
Legal and accounting	2,000	3,525	5,525
Insurance	---	868	868
Office supplies	194	22,824	23,018
Utilities and telephone	---	7,247	7,247
Capital outlay	7,418	---	7,418
Rent	---	3,000	3,000
Worthless check fee distributions	---	71,953	71,953
Bonding fee distributions	31,775	---	31,775
Other services	8,562	4,198	12,760
Travel & conferences	9,147	1,931	11,078
Dues & subscriptions	270	7,910	8,180
Education & training	2,915	---	2,915
Miscellaneous	---	342	342
Total expenditures	<u>\$ 223,865</u>	<u>\$ 184,189</u>	<u>\$ 408,054</u>

(Continued)

Statement B

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1995

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ 80,004	\$ (3,978)	\$ 76,026
<u>OTHER FINANCING SOURCES (Uses)</u>			
Transfers in	\$ ---	\$ 4,500	\$ 4,500
Transfers out	<u>(4,500)</u>	<u>---</u>	<u>(4,500)</u>
Total other financing sources(Uses)	<u>\$ (4,500)</u>	<u>\$ 4,500</u>	<u>\$ ---</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	\$ 75,504	\$ 522	\$ 76,026
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>186,991</u>	<u>84,933</u>	<u>271,924</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 262,495</u>	<u>\$ 85,455</u>	<u>\$ 347,950</u>

(Concluded)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1995

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
<u>REVENUES</u>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 145,472	\$ 147,429	\$ 1,957
Intergovernmental revenues:			
Beauregard Parish Police Jury - reimbursement of operating cost	49,517	51,675	2,158
State of Louisiana - reimbursement of operating cost	---	---	---
State of Louisiana - incentive payments	15,192	15,573	381
Federal grant revenue	22,740	22,740	---
State grant revenue	11,250	11,250	---
Title IV-D Application fees received	---	---	---
Bonding fees	36,929	42,367	5,438
Bond forfeitures	1,266	2,595	1,329
Interest on investments	7,150	7,144	(6)
Other revenues	3,000	3,096	96
Total revenues	<u>\$ 292,516</u>	<u>\$ 303,869</u>	<u>\$ 11,353</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 101,836	\$ 101,922	\$ (86)
Contract labor	51,624	59,662	(8,038)
Legal and accounting	2,000	2,000	---
Insurance	---	---	---
Office supplies	---	194	(194)
Utilities & telephone	---	---	---
Capital outlay	8,422	7,418	1,004
Rent	---	---	---
Worthless check fee distributions	---	---	---
Bonding fee distributions	27,696	31,775	(4,079)
Other services	10,083	8,562	1,521
Travel & conferences	10,140	9,147	993
Dues & subscriptions	360	270	90
Education & training	3,220	2,915	305
Miscellaneous	---	---	---
Total expenditures	<u>\$ 215,381</u>	<u>\$ 223,865</u>	<u>\$ (8,484)</u>

## Statement C

Special Revenue Fund Types			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 113,525	\$ 121,720	\$ 8,195	\$ 258,997	\$269,149	\$ 10,152
18,300	16,171	(2,129)	67,817	67,846	29
36,351	39,450	3,099	36,351	39,450	3,099
---	---	---	15,192	15,573	381
---	---	---	22,740	22,740	---
---	---	---	11,250	11,250	---
675	750	75	675	750	75
---	---	---	36,929	42,367	5,438
---	---	---	1,266	2,595	1,329
2,164	2,120	(44)	9,314	9,264	(50)
---	---	---	3,000	3,096	96
<u>\$ 171,015</u>	<u>\$ 180,211</u>	<u>\$ 9,196</u>	<u>\$ 463,531</u>	<u>\$484,080</u>	<u>\$ 20,549</u>
\$ 60,140	\$ 60,391	\$ (251)	\$ 161,976	\$162,313	\$ (337)
---	---	---	51,624	59,662	(8,038)
2,325	3,525	(1,200)	4,325	5,525	(1,200)
1,129	868	261	1,129	868	261
21,894	22,824	(930)	21,894	23,018	(1,124)
7,253	7,247	6	7,253	7,247	6
---	---	---	8,422	7,418	1,004
3,000	3,000	---	3,000	3,000	---
68,650	71,953	(3,303)	68,650	71,953	(3,303)
---	---	---	27,696	31,775	(4,079)
4,537	4,198	339	14,620	12,760	1,860
1,460	1,931	(471)	11,600	11,078	522
8,712	7,910	802	9,072	8,180	892
---	---	---	3,220	2,915	305
---	342	(342)	---	342	(342)
<u>\$ 179,100</u>	<u>\$ 184,189</u>	<u>\$ (5,089)</u>	<u>\$ 394,481</u>	<u>\$408,054</u>	<u>\$ (13,573)</u>

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1995

	General Fund		
			Variance - Favorable (Unfavorable)
	Budget	Actual	(Unfavorable)
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ 77,135	\$ 80,004	\$ 2,869
<u>OTHER FINANCING SOURCES (Uses)</u>			
Transfers In	\$ ---	\$ ---	\$ ---
Transfers Out	(4,500)	(4,500)	---
Total other financing sources(Uses)	\$ (4,500)	\$ 4,500)	\$ ---
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	\$ 72,635	\$ 75,504	\$ 2,869
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	186,991	186,991	---
<u>FUND BALANCES AT END OF YEAR</u>	\$ 259,626	\$ 262,495	\$ 2,869

Statement C

<u>Special Revenue Fund Types</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (8,085)	\$ (3,978)	\$ 4,107	\$ 69,050	\$ 76,026	\$ 6,926
\$ 4,500	\$ 4,500	\$ ---	\$ 4,500	\$ 4,500	\$ ---
---	---	---	(4,500)	(4,500)	---
<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>
\$ (3,585)	\$ 522	\$ 4,107	\$ 69,050	\$ 76,026	\$ 6,976
<u>84,933</u>	<u>84,933</u>	<u>---</u>	<u>271,924</u>	<u>271,924</u>	<u>---</u>
<u>\$ 81,348</u>	<u>\$ 85,455</u>	<u>\$ 4,107</u>	<u>\$ 340,974</u>	<u>\$347,950</u>	<u>\$ 6,976</u>

(Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements  
December 31, 1995

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. His office is staffed by three assistant District Attorneys, an investigator and four secretarial/clerical employees.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office which includes the hiring and retention of

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid by the parish police jury as required by Louisiana law, the District Attorney's office is financially independent. 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 parish police jury, parish school board, other independently elected parish officials, and municipalities 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 those of the District Attorney.

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:

General Fund

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

Title IV-D Special Revenue Fund

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,



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

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.

Worthless Check Collection  
Fee Special Revenue Fund

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.

Special District Attorney  
Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2616(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The District Attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA R.S. 40:2616(B).

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:

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collector. As of December 31, 1995 receivables on commissions for fines and forfeitures amounted to \$5,073.

Reimbursements are recorded when the District Attorney is entitled to the funds.

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

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

E. BUDGETS

The District Attorney uses the following budget practices: The budgets of the District Attorney of the Thirty-Sixty Judicial District, State of Louisiana, Beauregard Parish, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the District Attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

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

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. Investments are stated at cost.

G. FIXED ASSETS

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

H. COMPENSATED ABSENCES

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

Employees of the District Attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 1995 the District Attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

I. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the District Attorney has cash and cash equivalents totaling \$333,896, (book balances) as follows:

Demand deposits	\$ 7,108
Interest-bearing demand deposits	108,776
Time deposits	<u>218,012</u>
Total	<u>\$333,896</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 agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the District Attorney has \$337,780 in deposits (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance.

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
Improvements other than buildings	\$ 5,805	\$ ---	\$ ---	\$ 5,805
Equipment and furniture	75,895	7,418	---	83,313
Vehicle	<u>17,267</u>	<u>---</u>	<u>---</u>	<u>17,267</u>
Total	<u>\$ 98,967</u>	<u>\$ 7,418</u>	<u>\$ ---</u>	<u>\$ 106,385</u>

5. PENSION PLAN

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

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

FUNDING POLICY -

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include 32 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 and 1994, were \$1,549 and \$379, respectively, equal to the required contributions for each year.

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

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the District Attorney and assistant District Attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

7. DUE TO/FROM OTHER FUNDS

	Due To	Due From
General Fund	\$ 21	\$ ---
Asset Forfeiture Trust Fund	---	---
	\$ 21	\$ 21

8. TRANSFERS IN/OUT

	Transfers In	Transfers Out
General Fund	\$ ---	\$ 4,500
Special Revenue Fund-IV-D	4,500	4,500
	\$ 4,500	\$ 4,500

9. 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 of the Thirty-Sixth Judicial District expended \$39,450 and \$15,573 in reimbursement and incentive payments, respectively.

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

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

The District Attorney also participates in the Felony Drug Prosecution Program, Catalog of Federal Domestic Assistance No. 16.579. The program is funded by flow through payments from the

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

Louisiana Commission on Law Enforcement and Administration of Criminal Justice. For the year ended December 31, 1995, the District Attorney of the Thirty-Sixth Judicial District expended \$22,740 in these payments.

The goal of this project is to create a District Attorney's Drug Offender Program in the Thirty-Sixth Judicial District Attorney's Office of Louisiana. The objectives of this program are to allow the District Attorney to focus on major drug offenders through selective screening, priority prosecution and post conviction follow-up. The money received for this program is used to aid in these objectives and to upgrade and add equipment and services related to the apprehension and conviction of drug related offenders.



SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

- Title IV-D Fund - To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.
- Worthless Check Fund - To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

District Attorney OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1995

<u>ASSETS</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1995</u>
Cash	\$ 4,881	\$ 76,137	\$ 81,018
Due from other governmental units	7,438	---	7,438
Prepaid insurance	---	4,653	4,653
TOTAL ASSETS	<u>\$ 12,319</u>	<u>\$ 80,790</u>	<u>\$ 93,109</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	<u>\$ 2,574</u>	<u>\$ 5,080</u>	<u>\$ 7,654</u>
Fund Equity:			
Fund balances - unreserved - undesignated	<u>\$ 9,745</u>	<u>\$ 75,710</u>	<u>\$ 85,455</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 12,319</u>	<u>\$ 80,790</u>	<u>\$ 93,109</u>

District Attorney OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1995

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1995</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
Beauregard Parish Police Jury - reimbursement of operating cost	\$ 16,171	\$ ---	\$ 16,171
State of Louisiana - reimbursement of operating costs	39,450	---	39,450
Fees for worthless checks	---	121,720	121,720
Title IV-D Application fees received	750	---	750
Interest on investments	26	2,094	2,120
Total revenues	<u>\$ 56,397</u>	<u>\$ 123,814</u>	<u>\$ 180,211</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 51,708	\$ 8,683	\$ 60,391
Legal and accounting	2,000	1,525	3,525
Insurance	---	868	868
Office supplies	1,726	21,098	22,824
Utilities & telephone	253	6,994	7,247
Rent	3,000	---	3,000
Worthless check fee distributions	---	71,953	71,953
Other services	507	3,691	4,198
Travel & conferences	1,670	261	1,931
Dues & subscriptions	---	7,910	7,910
Miscellaneous	---	342	342
Total expenditures	<u>\$ 60,864</u>	<u>\$ 123,325</u>	<u>\$ 184,189</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ (4,467)	\$ 489	\$ (3,978)
<u>OTHER FINANCING SOURCES</u>			
Transfers in	<u>\$ 4,500</u>	<u>\$ ---</u>	<u>\$ 4,500</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	\$ 33	\$ 489	\$ 522
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>9,712</u>	<u>75,221</u>	<u>84,933</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 9,745</u>	<u>\$ 75,710</u>	<u>\$ 85,455</u>

District Attorney OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1995

	Title IV-D Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental Revenue:			
Beauregard Parish Police Jury - reimbursement of operating cost	\$ 18,300	\$ 16,171	\$ (2,129)
State of Louisiana - reimbursement of operating costs	36,351	39,450	3,099
Fees for worthless checks	---	---	---
Title IV-D Application fees received	675	750	75
Interest on investments	21	26	5
Total revenues	\$ 55,347	\$ 56,397	\$ 1,050
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 51,723	\$ 51,708	\$ 15
Legal and accounting	2,000	2,000	---
Insurance	---	---	---
Office supplies	1,823	1,726	97
Utilities & telephone	239	253	(14)
Rent	3,000	3,000	---
Worthless check fee distributions	---	---	---
Other services	583	507	76
Travel & conferences	1,364	1,670	(306)
Dues & subscriptions	---	---	---
Miscellaneous	---	---	---
Total expenditures	\$ 60,732	\$ 60,864	\$ (132)
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ (5,385)	\$ (4,467)	\$ 918
<u>OTHER FINANCING SOURCES</u>			
Transfers in	\$ 4,500	\$ 4,500	\$ ---
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	\$ (885)	\$ 33	\$ 918
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	9,712	9,712	---
<u>FUND BALANCES AT END OF YEAR</u>	\$ 8,827	\$ 9,745	\$ 918

<u>Worthless Check Fund</u>			<u>Totals 1995</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---	\$ 18,300	\$ 16,171	\$ (2,129)
---	---	---	36,351	39,450	3,099
113,525	121,720	8,195	113,525	121,720	8,195
---	---	---	675	750	75
2,143	2,094	(49)	2,164	2,120	(44)
<u>\$ 115,668</u>	<u>\$ 123,814</u>	<u>\$ 8,146</u>	<u>\$ 171,015</u>	<u>\$ 180,211</u>	<u>\$ 9,196</u>
\$ 8,417	\$ 8,683	\$ (266)	\$ 60,140	\$ 60,391	\$ (251)
325	1,525	(1,200)	2,325	3,525	(1,200)
1,129	868	261	1,129	868	261
20,071	21,098	(1,027)	21,894	22,824	(930)
7,014	6,994	20	7,253	7,247	6
---	---	---	3,000	3,000	---
68,650	71,953	(3,303)	68,650	71,953	(3,303)
3,954	3,691	263	4,537	4,198	339
96	261	(165)	1,460	1,931	(471)
8,712	7,910	802	8,712	7,910	802
---	342	(342)	---	342	(342)
<u>\$ 118,368</u>	<u>\$ 123,325</u>	<u>\$ (4,957)</u>	<u>\$ 179,100</u>	<u>\$ 184,189</u>	<u>\$ (5,089)</u>
\$ (2,700)	\$ 489	\$ 3,189	\$ (8,085)	\$ (3,978)	\$ 4,107
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ ---</u>
\$ (2,700)	\$ 489	\$ 3,189	\$ (3,558)	\$ 522	\$ 4,107
<u>75,221</u>	<u>75,221</u>	<u>---</u>	<u>84,933</u>	<u>84,933</u>	<u>---</u>
<u>\$ 72,521</u>	<u>\$ 75,710</u>	<u>\$ 3,189</u>	<u>\$ 81,348</u>	<u>\$ 85,455</u>	<u>\$ 4,107</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISHFIDUCIARY FUND TYPE - AGENCY FUND  
BALANCE SHEET  
December 31, 1995

	<u>Asset Forfeiture Trust Fund</u>
<u>ASSETS</u>	
Cash	\$ 3,615
Accounts receivable	10,975
Total assets	<u>\$ 14,590</u>
<u>LIABILITIES</u>	
Due to general fund	\$ 21
Accounts payable	14,569
Total liabilities	<u>\$ 14,590</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

FIDUCIARY FUND TYPE - AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSIT BALANCES  
For the year ended December 31, 1995

	Asset Forfeiture <u>Trust Fund</u>
<u>BALANCE AT BEGINNING OF YEAR</u>	\$ 21
<u>ADDITIONS</u>	
Deposits	
Confiscation sales and seizures	\$ 15,835
Total cash available	\$ 15,856
<u>REDUCTIONS</u>	
Distributions to:	
Clerk of Court	\$ 75
Louisiana District Attorney Association	292
Beauregard Parish Sheriff Department	6,028
Beauregard Parish Police Jury	2,595
District Attorney general fund	2,595
City of DeRidder	4,250
Total reductions	\$ 15,835
<u>BALANCE AT END OF YEAR</u>	\$ 21



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John A. Windham, CPA

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996.

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

The District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, 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.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 for 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 20, 1996

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John A. Windham, CPA

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 1996.

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

In planning and performing my audit for the year ended December 31, 1995, I considered the internal control structure of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 20, 1996.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

The District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish 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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

Activity Cycles

- Revenue/receipts
- Purchases/disbursements
- External financial reporting

Financial Statement Captions

- Cash and cash equivalents
- Receivables
- Property and equipment
- Payables and accrued liabilities

Accounting Applications

- Receivables
- Cash receipts
- Purchasing and receiving
- Accounts payable
- Property and equipment

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

General Requirements

- Political activity
- Civil rights
- Federal financial reports
- Drug Free Workplace Act
- Administrative requirements

Specific Requirements

- Types of services
- Eligibility
- Matching level of effort
- Special reporting requirements
- Special test and provisions

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

During the year ended December 31, 1995, the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Child Support Enforcement Title IV-D Program
- Felony Drug Prosecution Program

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

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which

Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

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 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. I noted no matters involving the internal control structure and its operations that I considered to be material weaknesses as defined above.

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

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 20, 1996

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996.

I conducted my audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, is the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

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

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996.

I have applied procedures to test the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish'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
- Federal financial reports
- Drug Free Workplace Act
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish had not complied, in all material respects, with those requirements.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 20, 1996

# John A. Windham, CPA

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996.

In connection with my audit of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, and with my consideration of the District Attorney's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, AUDITS OF STATE AND LOCAL GOVERNMENTS, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and reporting requirements that are applicable to those transactions. My 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, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish had not complied, in all material respects, with those requirements. Also the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

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

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 20, 1996

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, for the year ended December 31, 1995, and have issued my report thereon dated June 20, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, taken as a whole.

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 20, 1996