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**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT**
Parishes of Catahoula and Concordia, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended December 31, 1996
With Supplemental Information Schedule**

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 given 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: AUG. 6 - 1997

**VERNON R
COON**
LEGISLATIVE AUDITOR

**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT**
Parishes of Calcasieu and Concordia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1996
With Supplemental Information Schedules

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DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Concordia and Catahoula, Louisiana
Cottone, December 31, 1996

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Independent Auditor's Report

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and
Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1986, and for each of the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Seventh Judicial District's management. 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 and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 statements 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 Seventh Judicial District as of December 31, 1986, and the results of its operations for each of the two years then ended in conformity with generally accepted accounting principles.

VERNON R. COON
REGISTERED ACCOUNTANT
PUBLIC ACCOUNTANTS

OFFICE OF ACCOUNTING
STATE OF LOUISIANA
BOULEVARD

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DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Cadeaux, Louisiana
Independent Auditor's Report,
December 31, 1996

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedule listed in the table of contents is prepared for the purpose of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Seventh Judicial District. 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 aspects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated June 24, 1997 on my consideration of the District Attorney of the Seventh Judicial District's internal control structure and a report dated June 24, 1997 on the district attorney's compliance with laws, regulations, contracts, and grants.



West Monroe, Louisiana
June 24, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**EXERCISE ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Cameron, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE - SPECIAL	ACCOUNT GROUPS		TOTAL MEMORANDUM TOTAL
	GENERAL FUND	FY15 SPECIAL REVENUE FUND	ASSET PROTECTIVE AGENCY FUND	GENERAL FUND ASSETS	GENERAL FUND-TERM OBLIGATIONS	
ASSETS						
Cash	\$853	\$7,115	\$13,983			\$22,951
Receivables	8,023	10,495				18,518
Equipment and furniture				\$90,638		90,638
Amount to be provided for retirement of long-term obligations					\$28,338	28,338
TOTAL ASSETS	\$8,876	\$17,610	\$13,983	\$90,638	\$28,338	\$162,443
LIABILITIES AND FUNDS DEFICIT						
Liabilities						
Accounts payable	\$1,769	\$3,090				\$4,859
Payroll deductions payable	1,328	3,998				5,326
Capital lease payable					\$28,338	28,338
Deposits due others	8,201		\$13,983			22,184
Total Liabilities	\$11,308	\$7,088	\$13,983	\$28,338	\$28,338	\$82,047
Fund Equity						
Investment in general fund assets				\$90,638		90,638
Fund balance - unassigned - undesignated	278	11,602				11,880
Total Fund Equity	278	11,602	\$13,983	\$90,638	\$28,338	\$180,396
TOTAL LIABILITIES AND FUNDS DEFICIT	\$11,308	\$17,710	\$13,983	\$90,638	\$28,338	\$162,443

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

**DEPUTY ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Division of Forensic and
Criminal Justice
GOVERNMENTAL FUND TYPE -
GENERAL FUND AND SPECIAL REVENUE FUNDS**

**Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(FASB Basis) and Actual
For the Year Ended December 31, 2000**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						
Intergovernmental revenues:						
Federal grant - Department of Health and Human Services				\$97,179	\$97,177	\$2
State grant - Department of Social Services				45,500	45,700	199
Contributions on fees and forfeitures	\$29,000	\$29,000	\$0			
Fees, charges, and commissions for services	54,500	65,792	11,292		8,550	8,550
Other revenues	3,000	6,076	3,076		125	125
Total revenues	<u>\$89,500</u>	<u>\$105,868</u>	<u>\$16,368</u>	<u>\$142,679</u>	<u>\$151,552</u>	<u>\$8,873</u>
EXPENDITURES						
General government - judicial						
Court:						
Personnel services and related benefits	\$6,000	\$6,759	759	\$51,834	\$51,402	(\$432)
Operating services	24,000	26,599	2,599	17,150	18,593	1,443
Materials and supplies	6,000	8,594	2,594	2,200	1,629	(\$571)
Travel and other charges	6,000	5,892	(\$108)	7,500	2,113	(\$5,387)
Intergovernmental		45	45			
Debt service		7,237	7,237			
Capital outlay	6,000	23,663	17,663	11,400	299	(\$11,101)
Total expenditures	<u>\$48,000</u>	<u>\$70,790</u>	<u>\$22,790</u>	<u>\$72,984</u>	<u>\$74,044</u>	<u>\$1,060</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$41,500</u>	<u>\$35,078</u>	<u>(\$6,422)</u>	<u>\$69,695</u>	<u>\$77,508</u>	<u>\$7,813</u>
OTHER FINANCING SOURCES (Use)						
Operating transfers in:	\$3,000	18,500	15,500	11,000		(\$11,000)
Operating transfers out	(11,000)	(11,000)	(\$0)	(10,200)		(\$800)
Proceeds from capital lease		20,842	20,842			
Total other financing sources (use)	<u>\$2,000</u>	<u>\$7,342</u>	<u>\$5,342</u>	<u>\$800</u>	<u>\$0</u>	<u>(\$800)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>\$43,500</u>	<u>\$42,420</u>	<u>(\$1,080)</u>	<u>\$70,495</u>	<u>\$77,508</u>	<u>\$7,013</u>
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>\$0.00</u>	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$0.00</u>	<u>\$15</u>	<u>\$15</u>
FUND BALANCES AT END OF YEAR	<u>\$43,500</u>	<u>\$43,920</u>	<u>\$520</u>	<u>\$70,495</u>	<u>\$77,523</u>	<u>\$7,028</u>

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

**DEPUTY ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT**
 Facilities of Childs and
 Coombes, Limited
**GOVERNMENT FUND TYPE -
 GENERAL FUND AND SPECIAL REVENUE FUNDS**

**Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis and Actual)
 For the Year Ended December 31, 1993**

	- GENERAL FUND -		- SPECIAL REVENUE FUNDS -			
	BUDGET	ACTUAL	UNRECOVERABLE EXPENSES	RESERVE	ACTUAL	UNRECOVERABLE EXPENSES
REVENUES						
Intergovernmental revenues:						
Federal grant - Department of Health and Human Services				\$185,560	\$185,561	\$0
State grant - Department of Social Services				45,000	45,011	79
Contracts on files and for future	\$25,000	\$25,000	\$14,000			
Fees, charges, and commissions for services	66,783	75,127	6,444		5,839	1,844
Other revenues	1,679	3,150	1,480		380	350
Total revenues	<u>95,062</u>	<u>103,277</u>	<u>31,924</u>	<u>191,060</u>	<u>197,438</u>	<u>2,073</u>
EXPENDITURES						
General government - judicial:						
Clerks:						
Personnel services and related benefits	66,662	67,768	7800	172,669	175,007	(2,336)
Operating services	21,236	24,978	(5,094)	25,400	26,724	1,679
Materials and supplies	4,899	60,644	(5,956)	4,658	4,788	266
Travel and other charges	15,863	60,962	4,000		4,829	(1,867)
Capital outlay	432	432	378	4,480	5,199	319
Total expenditures	<u>109,132</u>	<u>154,804</u>	<u>(5,772)</u>	<u>197,107</u>	<u>211,547</u>	<u>(14,443)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(14,070)</u>	<u>48,473</u>	<u>26,152</u>	<u>(6,047)</u>	<u>(14,109)</u>	<u>15,441</u>
OTHER FINANCING SOURCES (Uses)						
Operating transfers in	42,082	27,480	(5,782)		30,598	16,794
Operating transfers out	(26,694)	(26,258)	486		(17,669)	23,099
Total other financing sources (uses)	<u>15,388</u>	<u>1,222</u>	<u>(5,296)</u>	<u>0</u>	<u>12,929</u>	<u>39,893</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>1,288</u>	<u>50,695</u>	<u>20,856</u>	<u>(6,047)</u>	<u>(1,180)</u>	<u>55,334</u>
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>36,881</u>	<u>25,079</u>	<u>(2,675)</u>	<u>30,681</u>	<u>11,543</u>	<u>(1,341)</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>38,169</u>	<u>75,774</u>	<u>(12,821)</u>	<u>24,634</u>	<u>10,363</u>	<u>53,993</u>

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

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Notes to the Financial Statements
As of and for the two years ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state 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. The judicial district encompasses the parishes of Catahoula and Concordia, Louisiana.

A. REPORTING ENTITY

As governing authorities of the parishes, for reporting purposes, the Catahoula and Concordia Parish Police Juries are considered separate financial reporting entities. The financial reporting entity consists of (a) the primary government (the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Catahoula and Concordia 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:

- i. 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.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Concordia, Louisiana
Notes to the Financial Statements (Continued)

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.

Because the Concordia Parish Police Jury maintains and operates the parish courthouse in which the district attorney's office is located, the district attorney was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held

**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT**
Parishes of Calcasieu and
Cameron, Louisiana
Notes to the Financial Statements (Continued)

for others. The district attorney's current operations require the use of governmental and fiduciary funds, and are described as follows:

Governmental Funds:

**General Fund (District
Attorney's Expenses)**

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 expenditures of his office.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants, and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specific expenses of the district attorney's office.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, or others. Disbursements from the funds are made to various parish agencies, litigants in suits, or others, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. GENERAL FIXED ASSETS
AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All fixed assets are valued at actual costs. General fixed assets provided by the Calcasieu or Cameron Parish Police Jury are not recorded in the general fixed assets account group.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Cameron, Louisiana
Notes to the Financial Statements (Continued)

No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 1996.

1A. BASIS OF ACCOUNTING

The financial and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

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

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT**
Parishes of Calcasieu and
Concordia, Louisiana
Note to the Financial Statements (Continued)

Expenditures

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

Other Financing Sources Used

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

K. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditures. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

F. CASH

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district attorney has demand deposits totaling \$22,051.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana
Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 1996, total \$38,325 and are fully secured by federal deposit insurance.

GI. VACATION AND SICK LEAVE

Employees of the district attorney's office receive from 5 to 15 days of non-cumulative vacation leave each year, depending on their length of service. Each employee is allowed 10 days of sick leave each calendar year. There is no limit on the amount of sick leave that an employee can accumulate. However, at retirement or termination, the employee forfeits all unused sick leave.

The cost of unused leave privileges, computed in accordance with GASB Codification Section 630, is recognized as a current-year expenditure in the General Fund when the leave is actually taken.

**II. TOTAL COLUMNS ON
COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overviews). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Cadeaux, Louisiana
Notes to the Financial Statements (Continued)

	General Fund	Title IV-D Special Revenue Fund	Total
Intergovernmental revenues:			
Federal - Department of Health and Human Services		\$8,063	\$8,063
State - Department of Social Services		2,432	2,432
Commissions on fines and forfeitures	\$9,025		9,025
Total	\$9,025	\$10,495	\$19,520

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in equipment and furniture for the two years ended December 31, 1996, follows:

Balance, January 1, 1995	\$79,747
Additions:	
Year ended December 31, 1995	5,687
Year ended December 31, 1996	23,366
Deletions:	
Year ended December 31, 1995	NOSE
Year ended December 31, 1996	(18,180)
Balance, December 31, 1996	\$90,613

4. PENSION PLAN

The district attorney and assistant district attorneys of the Seventh Judicial District are members of the Louisiana District Attorneys Retirement System. Pension costs of the district attorney's office reported in the accompanying financial statements are for employees participating in the federal Social Security System. All other employees of the district attorney's office are paid by the two governing authorities that comprise the district, and as such, they are members of the Parochial Retirement System of Louisiana. The district attorney's office does not guarantee any of the benefits granted by the Social Security System.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Crescent, Louisiana
Notes to the Financial Statements (Continued)

5. LEASES

The district attorney's office records lease under capital lease as an asset and an obligation in the accompanying financial statements. Capital leases at December 31, 1996, are comprised of the following:

Lease-purchase agreement for the purchase of a 1993 Jeep Grand Cherokee, entered into on August 8, 1996, due in 36 monthly installments of \$376 through April, 1999, with an interest rate of 8.55 per cent per annum.

Lease-purchase agreement for the purchase of computer equipment, entered into on November 20, 1996, due in 36 monthly installments of \$279 through December, 1999, with an interest rate of 8.05 per cent per annum.

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1996:

Year	Payments
1997	58,586
1998	8,586
1999	5,665
Total minimum lease payments	72,837
Less - amount representing interest	<u>(7,499)</u>
Present value of net minimum lease payments	<u>\$65,338</u>

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligation transactions for the two year-ended December 31, 1996:

Long-term obligations at January 1, 1995	NOPII
Additions:	
1995	NOPII
1996	21,847
Deductions:	
1995	NOPII
1996	<u>(1,509)</u>
Long-term obligations at December 31, 1996	<u>\$20,338</u>

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Covington, Louisiana
Notes to the Financial Statements (Continued)

7. **CHANGES IN UNSETTLED
DEPOSITS DUE TO OTHERS**

A summary of changes in unsettled deposits due to others for the two years ended December 31, 1996, follows:

Balance, January 1, 1995	(\$3,294)
Additions:	
Year ended December 31, 1995	56,342
Year ended December 31, 1996	85,938
Deductions:	
Year ended December 31, 1995	(50,991)
Year ended December 31, 1996	<u>(75,812)</u>
Balance, December 31, 1996	<u>\$13,883</u>

8. **LITIGATION AND CLAIMS**

At December 31, 1996, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

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

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police juries, or directly by the state.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Calcasieu and
Cameron, Louisiana
Notes to the Financial Statements (Continued)

10. CHANGE IN REPORTING

The Worthless Check Fund has been previously reported as a Governmental Fund type Special Revenue Fund. Beginning in 1995, this fund will be reported as a Fiduciary Fund Type Agency Fund. The following reconciles fund balances of the special revenue funds as previously reported to beginning fund balances as presented on Statement C:

Fund balances as previously reported	58,343
Worthless Check Fund	<u>3,000</u>
Fund balance at January 1, 1995, restated	<u>61,343</u>

SUPPLEMENTAL INFORMATION SCHEDULES

**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Cassinola, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Two Years Ended December 31, 1996**

FIDUCIARY FUND TYPE - AGENCY FUNDS

SPECIAL ASSET FORFEITURE AGENCY FUND

The Special Asset Forfeiture Agency Fund accounts for all transactions involving money seized during controlled substance cases, sale of property seized during controlled substance cases and later declared forfeited by the courts, and the distribution of the above funds in accordance with Louisiana Revised Statute 40:2816. The fund was created by the Seizure and Controlled Dangerous Substance Property Forfeiture Act of 1989 and became effective January 1, 1990.

WORTHLESS CHECK FUND

The Worthless Check Unit Fund consists of fees collected in accordance with Louisiana Revised Statute 16:45, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Dispositions from this fund are at the sole discretion of the district attorney and may be used only to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Concordia and Catahoula, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, December 31, 1996

	SPECIAL ASSET FUND(S)	WORTHLESS FUND(S)	
	<u>(\$000,000)</u>	<u>(\$000)</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$751</u>	<u>\$13,732</u>	<u>\$14,483</u>
LIABILITIES			
Deposits due others	<u>\$751</u>	<u>\$13,732</u>	<u>\$14,483</u>

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Concordia and Catahoula

FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the year ended December 31, 1996

	SPECIAL ASSET PROCEDURE	NOT CHECK UNIT	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS	<u>379</u>	<u>\$7,378</u>	<u>\$5,097</u>
ADDITIONS			
Deposits:			
Interest earned on demand deposits	22		22
Merchant funds		85,469	85,469
Other additions		<u>447</u>	<u>447</u>
Total additions	<u>22</u>	<u>\$5,916</u>	<u>\$5,938</u>
Total	<u>22</u>	<u>\$5,916</u>	<u>\$5,938</u>
REDUCTIONS			
Deposits settled to:			
District Attorney		18,100	18,100
Payments to merchants		<u>50,667</u>	<u>50,667</u>
Other reductions		<u>245</u>	<u>245</u>
Total reductions	<u>8088</u>	<u>75,012</u>	<u>75,012</u>
UNSETTLED DEPOSITS AT END OF YEAR - DUE TO OTHERS	<u>379</u>	<u>\$13,332</u>	<u>\$13,081</u>

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
REGULAR FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended December 31, 1995

	SPECIAL ANNUAL PORTFOLIO	NOT CERTIFIED FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS	<u>3708</u>	<u>(81,002)</u>	<u>(87,294)</u>
ADDITIONS			
Deposits:			
Interest earned on demand deposits	28		28
Merchant funds		<u>56,371</u>	<u>56,371</u>
Total additions	<u>28</u>	<u>56,371</u>	<u>56,399</u>
Total	<u>228</u>	<u>53,319</u>	<u>54,048</u>
REDUCTIONS			
Deposits settled to:			
Concordia Parish Sheriff		38	38
Catahoula Parish Sheriff		40	40
District Attorney		<u>22,250</u>	<u>22,250</u>
Payments to merchants		<u>28,996</u>	<u>28,996</u>
Other reductions		<u>74</u>	<u>74</u>
Total reductions		<u>90,998</u>	<u>90,998</u>
UNSETTLED DEPOSITS AT END OF YEAR - DUE TO OTHERS	<u>4736</u>	<u>\$2,326</u>	<u>\$3,062</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audit of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana**

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a composed unit of the Concordia Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then-ended, and have issued my report thereon dated June 24, 1997. These general purpose financial statements are the responsibility of the District Attorney's management. 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-118, *Standards of State and Local Governments*. Those standards and OMB Circular A-118 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 Seventh Judicial District, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for a purpose 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.


Wayne Monroe, Louisiana
June 24, 1997

VERNON R. COON
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**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts and Grants**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**
Parishes of Catahoula and Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 24, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide 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 Seventh Judicial District, is the responsibility of the district attorney's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District Attorney of the Seventh Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violation of prohibitions, contained in statutes, regulations, or contracts that cause me 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 my tests of compliance disclosed the following instance of noncompliance.

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MEMBER OF LOUISIANA
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DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Independent Auditor's Report
on Compliance, etc.
December 31, 1996

**Need to Comply with Louisiana
Local Government Budget Act**

Finding: The district attorney did not adequately monitor budgets. Louisiana Revised Statute (LRS) 39:1308-1310 requires the district attorney to adopt a budget amendment when expenditures to date plus projected expenditures for the remainder of the year exceed estimated annual budgeted expenditures by five percent or more. Consequently, for the year ended December 31, 1996, actual expenditures in the General Fund exceeded budgeted expenditures by \$18,696 or 16.95%.

Recommendation: In the future, the district attorney should amend the budget as required by the statute.

Management's Response: The District Attorney stated that the General Fund budget would be monitored in the future and amended as necessary.

I considered this instance of noncompliance in forming my opinion on whether the district attorney's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 24, 1997, on these general purpose financial statements.

This report is intended for the information of the District Attorney of the Seventh Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
June 24, 1997



**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**

Parishes of Calcasieu and Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated June 28, 1997.

I have applied procedures to test the District Attorney of the Seventh Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Civil rights
- Cash management
- Allowable costs/cost principles
- Administrative requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Requirements 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 Seventh Judicial District'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 Seventh Judicial District, had not complied in all material respects, with those requirements.

VERNON COON
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

**OFFICE OF VERNOR
COON CONSULTING
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**FRANCHISE OFFICE IN
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DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Calcasieu and Concordia, Louisiana
Independent Auditor's Report
on Compliance with General
Regulations, etc.,
December 31, 1996

This report is intended for the information of members of the District Attorney of the Seventh Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 24, 1997



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**

Parishes of Catahoula and Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Seventh Judicial District and with my consideration of the District Attorney of the Seventh Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, *Audit of State and Local Governments*, I selected certain transactions applicable to a certain nonmajor federal financial assistance program for the two years ended December 31, 1996. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, matching, and special requirements that are applicable to these 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 of the Seventh Judicial District's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 Seventh Judicial District had not complied, in all material respects, with these requirements.

This report is intended for the information of the members of the District Attorney of the Seventh Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 24, 1997

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**Independent Auditor's Report
on the Internal Control Structure**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**
Parishes of Calcasieu and Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1998, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1997.

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, *Standards of Size and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Seventh 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 nonetheless 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.

THE PROFESSIONAL FIRM,
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Member of the State Board of
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DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Calcasieu and Concordia, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1996

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Seventh Judicial District for the two years ended December 31, 1996, 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.

The consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be a material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reasonable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the members of the District Attorney of the Seventh Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



Walt Monroe, Louisiana
June 24, 1997



**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**

Parishes of Catahoula and Concordia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Seventh Judicial District, a component unit of the Concordia Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated June 24, 1997.

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 Circular A-128, Audit 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 and about whether the District Attorney of the Seventh Judicial District complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the District Attorney of the Seventh Judicial District in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements of the District Attorney of the Seventh Judicial District 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 24, 1997.

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DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Independent Auditor's Report
on Internal Control Structure, etc.,
December 31, 1986

The management of the District Attorney of the Seventh Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, 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 in 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 in the following categories:

- Accounting applications:
 - Revenues/receipts
 - Expenditures/disbursements
 - Payroll/personnel
 - Electronic data processing
- General Requirements:
 - Political activity
 - Civil rights
 - Cash management
 - Allowable costs/cost principles
 - Administrative requirements
- Specific Requirements:
 - Types of services allowed/unallowed
 - Matching
 - Special requirement
 - Claims for advances and reimbursements
 - Amounts claimed or used for matching

DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Independent Auditor's Report
on Internal Control Structure, etc.,
December 31, 1996

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 years ended December 31, 1996 and 1995, the District Attorney of the Seventh Judicial District had no major federal financial assistance programs and expended 100 per cent of its fiscal financial assistance under the Child Support Enforcement Title IV-D nonmajor programs.

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

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

This report is intended for the information of the members of the District Attorney of the Seventh Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
June 24, 1997