



**DISTRICT ATTORNEY OF THE NINETEENTH
JUDICIAL DISTRICT
EAST BATON ROUGE PARISH, LOUISIANA**

FINANCIAL REPORT

DECEMBER 31, 1998

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 JUL 16 1999



DISTRICT ATTORNEY OF THE NINETEENTH
JUDICIAL DISTRICT
EAST BATON ROUGE PARISH, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1995



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Postlethwaite & Netterville

A Professional Accounting Corporation
5015 NORTH PLYMOUTH BLVD., SUITE 1001 • NEW ORLEANS, LOUISIANA 70115

NEW ORLEANS OFFICE: (504) 835-1001 • NEW ORLEANS OFFICE: (504) 835-1001 • TELEPHONE: (504) 835-1000 • FAX: (504) 835-1001

INDEPENDENT AUDITORS' REPORT

The Honorable Doug Moros
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Nineteenth Judicial District, a component unit of the City-Parish of Baton Rouge, as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of the Office of the District Attorney of the Nineteenth Judicial District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Nineteenth Judicial District as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 4, 1997, on our consideration of the District Attorney of the Nineteenth Judicial District internal control structure and a report dated June 4, 1997, on its compliance with laws and regulations.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 4, 1997



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CPA PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

808 UNITED PLAZA PLAZA, SUITE 1600 ■ BAY RICH GEORGE, 1 DORCHESTER DRIVE ■ TELEPHONE (204) 800-8888 ■ FAX (204) 800-1111

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

The Honorable Doug Murray
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, and grants applicable to District Attorney of the Nineteenth Judicial District is the responsibility of the Office of the District Attorney's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of District Attorney of the Nineteenth Judicial District's compliance with certain provisions of laws, regulations, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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

Paskeithwhite & Netterville

Baton Rouge, Louisiana
June 4, 1997



Postlethwaite & Netterville

A Professional Accounting Corporation
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808 UNITED PL, BOX 10161, SUITE 1000 • BAYTON BOULEVARD, GREENHAWK 70008 • TELEPHONE (504) 837-6000 • FAX (504) 837-8171

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

The Honorable Doug Moran
District Attorney of the Nineteenth
Judicial District
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Nineteenth Judicial District for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements, and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action recommended.

Management's response: All receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks, except for those drawn on the imprest payroll account, require two signatures. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the lack of internal controls is a material weakness.

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

Parthenon & Parthenon

Baton Rouge, Louisiana
June 4, 2007



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1998

ASSETS

	<u>Governmental Fund Type</u>		<u>Fiduciary</u>
	<u>General</u>	<u>Special</u>	<u>Fund Type</u>
	<u>Fund</u>	<u>Revenue Fund</u>	<u>Agency</u>
			<u>Fund</u>
ASSETS			
Cash and certificates of deposit	\$ 1,604,848	\$ 198,278	\$ 25,935
Accounts receivable			
Grants from Louisiana Department of Health and Hospitals	-	93,744	-
Other	66,769	-	-
Due from other funds	-	3,141	-
General fixed assets	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,671,617</u>	<u>\$ 299,159</u>	<u>\$ 25,935</u>

LIABILITIES AND FUND EQUITY

LIABILITIES			
Accounts payable	\$ 51,882	\$ 3,789	\$ -
Accrued compensated absences	43,408	11,923	-
Due to other funds	1,378	-	785
Due to other governmental units	-	5,751	15,182
Other liabilities	186,758	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>323,426</u>	<u>21,463</u>	<u>15,967</u>
FUND EQUITY			
Investment in general fixed assets	-	-	-
Fund balances:			
Designated	-	-	-
Unreserved - undesignated	1,431,189	274,623	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>1,431,189</u>	<u>274,623</u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$ 1,671,617</u>	<u>\$ 299,159</u>	<u>\$ 25,935</u>

The accompanying notes are an integral part of this financial statement.



Account Group (General Fixed Assets)	Totals (Memorandum Only)	
	1979	1980
\$ -	\$ 1,830,077	\$ 1,788,999
-	83,744	123,570
-	89,789	58,680
-	3,141	19,290
<u>1,177,451</u>	<u>1,177,451</u>	<u>1,118,599</u>
<u>\$ 1,177,451</u>	<u>\$ 3,171,182</u>	<u>\$ 3,000,131</u>

\$ -	\$ 75,681	\$ 34,112
-	97,828	55,115
-	3,141	19,290
-	83,964	142,320
<u>180,788</u>	<u>180,788</u>	<u>4,881</u>
<u>-</u>	<u>267,869</u>	<u>253,739</u>
1,177,451	1,177,451	1,118,599
-	-	28,338
<u>1,177,451</u>	<u>1,725,882</u>	<u>1,707,499</u>
<u>1,177,451</u>	<u>2,085,313</u>	<u>2,896,411</u>
<u>\$ 1,177,451</u>	<u>\$ 3,171,182</u>	<u>\$ 3,000,131</u>

FINANCE ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General Fund	Special Revenue Fund	Totals	
			2008	2007
REVENUES				
Fees and forfeitures	\$ 309,943	\$ -	\$ 309,943	\$ 356,464
Interest	73,546	9,194	82,740	73,546
Intergovernmental revenue:				
Grants:				
Louisiana Department of Social Services	-	579,681	579,681	878,503
Incentive payments	-	274,673	274,673	281,519
City of Baton Rouge	1,683,833	-	1,683,833	1,383,867
State of Louisiana	1,371,400	-	1,371,400	-
Other:				
Check collection fees	189,378	(1,515)	187,863	194,378
Miscellaneous income	86,418	-	86,418	89,344
Other	218,479	-	218,479	221,897
Total revenues	<u>6,890,628</u>	<u>876,353</u>	<u>7,766,981</u>	<u>7,928,479</u>
EXPENDITURES				
General Government:				
Current operating:				
Personnel services	4,578,799	699,782	5,278,581	5,188,204
Auto and equipment	150,181	24,809	175,000	174,608
Indirect costs	-	18,544	18,544	20,490
Supplies and office	48,493	27,098	75,591	48,276
Other	126,721	35,593	162,314	156,952
Capital outlay	41,281	13,181	54,462	889,234
Total expenditures	<u>4,745,384</u>	<u>890,597</u>	<u>5,635,981</u>	<u>5,873,274</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>2,145,244</u>	<u>(14,244)</u>	<u>2,131,000</u>	<u>2,055,205</u>
OTHER FINANCIAL SOURCES (USES)				
Operating transfers in	13,473	-	13,473	73,418
Operating transfers out	-	(13,473)	(13,473)	(73,418)
Total other financing sources (uses)	<u>13,473</u>	<u>(13,473)</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>2,158,717</u>	<u>(27,717)</u>	<u>2,131,000</u>	<u>2,081,787</u>
Fund balances - beginning of year	1,680,480	243,241	1,923,721	1,682,849
Fund balances - end of year	<u>3,817,437</u>	<u>215,524</u>	<u>4,032,961</u>	<u>3,764,636</u>

The accompanying notes are an integral part of this financial statement.



DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1999**

	<u>General Fund</u>		Variance Favorable (Disadvantage)
	<u>Budget</u>	<u>Actual</u>	
REVENUES			
Fees and Collections	\$ 340,000	\$ 339,943	(57)
Interest	100,000	73,446	(26,446)
Intergovernmental revenue			
Grants:			
Louisiana Department of Social Services	-	-	-
Incentive payments			
City of Baton Rouge	3,649,000	3,649,000	50,000
State of Louisiana	1,000,000	1,131,650	50,650
Check collection fees	190,000	189,378	(622)
Navarro return fees	60,000	55,415	(4,585)
Other	123,000	118,429	(4,571)
Total Revenues	<u>4,882,000</u>	<u>4,892,826</u>	<u>50,826</u>
EXPENDITURES			
General Government:			
Current operating:			
Personal services	4,400,000	4,378,795	21,205
Auto and equipment	100,000	155,181	(55,181)
Indirect cost	-	-	-
Supplies and office	60,000	48,490	11,510
Other	90,000	106,707	(16,707)
Capital outlay	60,000	62,183	(2,183)
Total Expenditures	<u>4,770,000</u>	<u>4,761,362</u>	<u>8,638</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(110,000)</u>	<u>(68,536)</u>	<u>41,464</u>
OTHER FINANCIAL SOURCES (USES)			
Operating transfers in	-	(3,471)	(3,471)
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(3,471)</u>	<u>(3,471)</u>
EXCESS (DEFICIT) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(110,000)</u>	<u>(72,007)</u>	<u>38,007</u>
FUND BALANCES			
Beginning of year	1,490,480	1,490,480	-
End of year	<u>\$ 1,380,480</u>	<u>\$ 1,418,473</u>	<u>\$ 37,993</u>

The accompanying notes are an integral part of this financial statement.



Special Revenue Fund

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -
7,000	9,194	2,194
573,000	579,681	6,681
263,000	218,673	9,673
-	-	-
12,000	13,813	1,813
-	-	-
<u>853,000</u>	<u>870,315</u>	<u>17,315</u>
700,000	699,982	918
23,500	24,809	690
55,000	33,344	16,656
40,000	27,890	17,910
12,500	33,293	(20,993)
(12,000)	11,261	23,261
<u>851,000</u>	<u>830,319</u>	<u>20,681</u>
8,000	41,804	(33,804)
-	-	-
-	(13,473)	(13,473)
-	(13,473)	(13,473)
8,000	29,331	(21,331)
<u>263,501</u>	<u>243,341</u>	<u>20,160</u>
<u>\$ 263,501</u>	<u>\$ 243,341</u>	<u>\$ 20,160</u>



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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 within his district, is the representative of the state before the grand jury in his district, is legal advisor to the grand jury, and performs other duties as provided by law. The Nineteenth Judicial District encompasses the parish of East Baton Rouge, Louisiana.

A. Financial Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2309, the District Attorney of the Nineteenth Judicial District is a part of the district court system in the State of Louisiana. However, the district attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the City-Parish of Baton Rouge is the financial reporting entity for East Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (City-Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the City-Parish 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 City-Parish.
2. Organizations for which the City-Parish does not appoint a voting majority but are financially dependent on the City-Parish.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Because the City-Parish provides a significant amount of financial revenues, the district attorney was determined to be a component unit of the City-Parish of Baton Rouge, 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 City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The district attorney is elected by the qualified electors of the judicial district for a term of six years.

2. Fund Accounting

The accounts of the district attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Type

General Fund

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those which are required to be accounted for in another fund. Revenues from the dedication of certain fines and forfeitures are used to defray the cost of operating the Office of the District Attorney. Administratively the district attorney has established certain sub-accounts within the General Fund as follows:

Unit account

The unit account is used to account for amounts previously withheld from employees who are assigned agency automobiles and are used to pay for automobile repairs not covered by comprehensive and collision insurance. All revenues and balances in this account are restricted for the purpose described above.

Check collections account

The check collections account consists of fees collected in accordance with Louisiana Revised Statute 18:13, 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 affairs of the district attorney but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Social Revenue Fund

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

Educators Fund Type

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve management of results of operations. The District Attorney has established the following agency fund:

Maritime Seizure Account

The District Attorney's Maritine Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics and other criminal investigations. The proceeds are held in custody by the district attorney for distribution as provided under applicable Louisiana Statutes.

C. Fixed Assets

The accounting and reporting treatment applied to the fixed assets is determined by its management focus.

All governmental fund type operations are accounted for on a spending or "financial flow" management focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. Fixed assets are valued at historical cost, no depreciation has been provided on general fixed assets and no interest has been capitalized.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the district attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources.

E. Budgetary and Budgetary Accounting

The district attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Municipal Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Compensated Absence

On January 1, 1987, the district attorney adopted a policy for leave benefits which allows a maximum of 32 days of vacation leave per calendar year to be earned. Employees may accumulate a maximum of 40 hours to be carried forward to a succeeding calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. Cash and Certificates of Deposit

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. 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.

H. Total Columns on Combined Statements - Disclosures

The total columns on the combined 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, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Outstanding Transfers In and Out

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, 1995	Additions	Deletions	Balance December 31, 1996
Equipment	\$ 518,280	\$ 79,851	\$ -	\$ 598,131
Vehicles	392,500	-	12,820	379,680
	<u>\$ 910,780</u>	<u>\$ 79,851</u>	<u>\$ 12,820</u>	<u>\$ 977,811</u>

3. RETIREMENT SYSTEMS

The district attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorneys Retirement System. This retirement system is a multiple employer cost sharing, statewide public employee retirement system administered and controlled by a separate board of trustees. Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System. This system operates under the supervision of a seven member board of trustees independent from the City/Parish government.

Pertinent information relevant to each plan follows:

A. Louisiana District Attorneys' Retirement System (LDARS)

Plan Description. The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. This report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 2109 Governor Street, New Orleans, Louisiana 70116, or by calling (504) 947-2551.

Funding Policy. Plan members are required to contribute 7.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.5 percent of annual covered payroll. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

The district attorneys' contributions to the LDARS for the years ending December 31, 1996 and 1995, were \$71,820 and \$81,228, respectively, equal to the required contributions for each year.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

3. RETIREMENT SYSTEMS (continued)

B. City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System (EBERS)

Plan Description. The EBERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The EBERS issues a publicly available financial report that includes financial statements and required supplementary information for the EBERS. That report may be obtained by writing to the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System, P. O. Box 1471, Baton Rouge, Louisiana 70802, or by calling (504) 389-3272.

Funding Policy. Plan members are required to contribute 8.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 12.5 percent of annual covered payroll. Member contributions and employer contributions for the EBERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Commission. The district attorney's employer contribution for the EBERS is funded by the State of Louisiana through annual appropriations.

The district attorney's contributions to the EBERS for the years ending December 31, 1996 and 1995, were \$167,560 and \$159,360, respectively, equal to the required contributions for each year.

4. EXPENDITURES OF THE DISTRICT ATTORNEY'S OFFICE NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid from funds of the City of Baton Rouge and the Parish of East Baton Rouge. These expenditures for the year ended December 31, 1996 are as follows:

City-Parish of East Baton Rouge

Insurance	\$ 12,704
Supplies and other	48,687
Contract services	86,271
Total	<u>\$ 147,662</u>

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

9. OBIGRAHAL PAYMENTS FOR SALARIES AND FRINGE BENEFITS

For the year ended December 31, 1996, the District Attorney of Baton Rouge recorded on-behalf payments from the following sources:

City-Parish of East Baton Rouge	
Salaries	\$ 2,249,365
Pensions	217,548
Insurance	216,277
Total	<u>\$ 2,683,190</u>
State of Louisiana	
Salaries	\$ 1,108,804
Pension	21,629
Total	<u>\$ 1,130,433</u>

6. DESIGNATED FUND BALANCE

A portion of the general fund balance has been designated as representing the balance of the unit account that is used to account for employee payroll deductions dedicated to payment of automobile damage repairs made on office automobiles that is not covered by comprehensive and collision insurance.

Details of fund designations as of December 31, 1996, and for the year then ended are as follows:

	Balance December 31, 1995	Additions	Deletions	Balance December 31, 1996
Unit account	<u>\$ 28,139</u>	<u>\$ -</u>	<u>\$ 28,139</u>	<u>\$ -</u>

3. INTERFUND TRANSACTIONS

The following is a summary of amounts due from and due to other funds at December 31, 1996:

	Due From	Due To
General Fund		
District Attorney's Maricela Salovei Fund	\$ 763	\$ -
Special Revenue Fund	-	2,341
Special Revenue Fund (Title IV-D)		
General Fund	<u>2,378</u>	<u>-</u>
	<u>\$ 3,141</u>	<u>\$ 2,341</u>

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

8. CASH AND CERTIFICATES OF DEPOSIT

At December 31, 1996, the carrying amount of the District Attorney's deposits were \$1,806,877 and the bank balances were \$1,881,412. Of the bank balance, \$1,500,000 was covered by federal depository insurance and \$381,412 was covered by collateral held by the pledging bank's agent in the District Attorney's name.

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, 1996, the District Attorney for the Nineteenth Judicial District expended \$209,681 and \$274,673 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.

FEDERAL FINANCIAL ASSISTANCE REPORTS
OF
CERTIFIED PUBLIC ACCOUNTANTS





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INDEPENDENT AUDITORS' SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997. We have also audited the compliance of the District Attorney of the Nineteenth Judicial District with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 4, 1997.

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

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Nineteenth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the District Attorney of the Nineteenth Judicial District and on the compliance of the District Attorney of the Nineteenth Judicial District with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of the internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 4, 1997.

The management of the District Attorney of the Nineteenth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded 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 non-compliance 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.

Finding:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic and space limitations.
Recommendation:	No action recommended.
Management's Response:	All receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks, except for those drawn on the imprest payroll account, require two signatures. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

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.

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

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

Parthasarathy + Mitchell

Baton Rouge, Louisiana
June 4, 1997



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8000 UNITED PLAZA BLVD., SUITE 1001 • BAYON TERRACE, LOUISIANA 70006 • TEL: (504) 835-0800 • FAX: (504) 835-0477

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We have also audited the District Attorney of the Nineteenth Judicial District compliance with the requirements governing types of services allowed or unallowed, eligibility, special requirements, reporting, and matching, level of effort requirements, that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of the District Attorney of the Nineteenth Judicial District is responsible for the District Attorney of the Nineteenth Judicial District compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, "Audit of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Nineteenth Judicial District compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the District Attorney of the Nineteenth Judicial District complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, special requirements, reporting, and matching, level of effort requirements reported that are applicable to its major federal financial assistance program for the year ended December 31, 1996.

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

Pastelthwhite & Netterville

Baton Rouge, Louisiana
June 4, 1997



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MINISTERS PLAZA (LEVEL 3), SUITE 301 • 8470N BOULEVARD, LOUISIANA 70008 • TELEPHONE (504) 837-4800 • FAX (504) 837-1341

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

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

We have applied procedures to test the District Attorney of the Nineteenth Judicial District compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996.

1. Political Activity
2. Civil Rights
3. Cash Management
4. Allowable Cost
5. Drug-Free Workplace
6. Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Nineteenth Judicial District compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Nineteenth Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information of the District Attorney of the Nineteenth Judicial District, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 4, 1997



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A Professional Accounting Corporation
CORPORATE OFFICES: BOULDER, COLORADO

800 EAST 17TH PLACE, SUITE 1000, BOULDER, COLORADO 80502 • EASTERN OFFICE: 1100 BROADWAY, NEW YORK, NEW YORK 10006 • TELEPHONE: (303) 442-4000 • FAX: (303) 442-1411

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

We have audited the general purpose financial statements of the District Attorney of the Nineteenth Judicial District as set out for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Nineteenth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Nineteenth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Pasikethwaite & Netterville

Baton Rouge, Louisiana
June 4, 1997

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>Federal Grantor</u> <u>Pass Through</u> <u>Grantor Program</u> <u>Title</u>	<u>Federal</u> <u>CYDA</u> <u>Number</u>	<u>Pass-Through</u> <u>Grantor's</u> <u>Number</u>	<u>Program or</u> <u>Award</u> <u>Amount</u>
U. S. Department of Health and Human Services Passed Through the Louisiana Department of Social Services			
Child Support Enforcement Title IV-D	13-783	DSS-492148	\$ 803,865

* The program amount represents the total grant awarded for the period July 1, 1995 to June 30, 1996, which is the pass-through grantor's fiscal year.

Receipts of
Revenue
Reimburse.

Disbursements
Expenses.

\$ 579,681

\$ 838,319