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DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana

General Purpose Financial Statements  
and Independent Auditors' Report  
As of and for the Year Ended December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, 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: SEP 23 2007

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Jennings, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended December 31, 1996

With Supplemental Information Schedules

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DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Terrebonne, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Report  
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With Supplemental Information Schedules

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KRULIOW, GILLESPIE & CO.  
MEMBERSHIP FIRM OF THE PUBLIC ACCOUNTANTS  
FIRM OF 1977 TYPE  
P. O. BOX 48818  
MONROE, LA 70001  
(504) 335-1811

**INDEPENDENT AUDITORS' REPORT**

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Terrebonne, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-First Judicial District, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of OIG's of Management and Budget Circular A-128, *Standards of State and Local Governments*. 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Thirty-First 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 September 26, 1997 on our consideration of the District Attorney of the Thirty-First Judicial District's internal control structure and a report dated September 26, 1997 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-First Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Krulow, Gillespie & Co.*  
Certified Public Accountants

Terrebonne, Louisiana  
September 26, 1997

Page 1

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Kennerly, Louisiana*

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
*As of December 31, 1998*

	<u>Governmental Funds</u>		Fund- Agency Fund	<u>Account Group</u>	Total (Monetary Unit Only)
	General Fund	Special Revenue Funds		General Fund Assets	
<b>ASSETS AND OTHER DEBITS</b>					
<i>Assets:</i>					
Cash and cash equivalents	\$ 209,713	\$ 294,680	\$ 400,960	\$ 0	\$ 1,115,443
Receivables:					
Due from other governments	23,807	11,775	0	0	35,582
Due from other funds	0	0	0	0	14
Property and equipment	0	0	0	185,288	185,288
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 233,520</b>	<b>\$ 306,455</b>	<b>\$ 400,960</b>	<b>\$ 185,288</b>	<b>\$ 1,141,043</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<i>Liabilities:</i>					
Payroll deductions and withholdings payable	\$ 8,889	\$ 408	\$ 0	\$ 0	\$ 9,297
Due to other governments	23,710	0	0	0	23,710
Due to other funds	14	0	0	0	14
Due to others	3,687	0	660,963	0	664,654
<b>Total Liabilities</b>	<b>\$ 36,300</b>	<b>\$ 408</b>	<b>\$ 660,963</b>	<b>\$ 0</b>	<b>\$ 701,043</b>
<i>Equity and Other Credits:</i>					
Investment in general fixed assets	\$ 0	\$ 0	\$ 0	\$ 185,288	\$ 185,288
Fund balances - unreserved - undesignated	197,220	302,047	0	0	499,267
<b>Total Fund Equity and Other Credits</b>	<b>\$ 197,220</b>	<b>\$ 302,047</b>	<b>\$ 0</b>	<b>\$ 185,288</b>	<b>\$ 684,555</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 333,520</b>	<b>\$ 308,455</b>	<b>\$ 660,963</b>	<b>\$ 185,288</b>	<b>\$ 1,141,043</b>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Acadia, Louisiana*

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-511, GOVERNMENTAL FUND TYPES**  
 Year Ended December 31, 1996

	General Fund	Special Revenues	Total Changes net vs. 1995
<b>REVENUES</b>			
Commissions on fees and fee collections			
Fees for collection of nonfilings/abstracts	\$ 140,465	\$ 157,486	\$ 297,951
Intergovernmental revenues:			
Federal	0	55,204	55,204
State	0	35,746	35,746
Parish/police/jury	148,619	0	148,619
Charges for services	2,255	1,494	3,749
Use of money and property	5,858	8,062	13,920
Other revenues	5,133	0	5,133
Total revenues	<u>\$ 307,330</u>	<u>\$ 247,592</u>	<u>\$ 554,922</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 152,711	\$ 88,767	\$ 241,478
Advertising, dues and subscriptions	5,332	35,851	41,183
Communications	478	642	1,120
Repairs and maintenance	2,455	0	2,455
Professional services	12,000	2,760	14,760
Insurance	0	2,899	2,899
Office supplies	0	5,835	5,835
Operating supplies	5,211	2,415	7,626
Travel and seminars	18,215	911	19,126
Office expenditures	2,028	43,214	45,242
Capital outlay	18,558	8,838	27,396
Intergovernmental expenditures:			
Payments to Sheriff - LAFC	81,458	0	81,458
Grants to other governments	12,000	27,542	39,542
Total expenditures	<u>\$ 308,728</u>	<u>\$ 209,156</u>	<u>\$ 517,884</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER      EXPENDITURES</b>	<u>\$ 108,602</u>	<u>\$ 48,436</u>	<u>\$ 157,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 11,977	\$ 0	\$ 11,977
Operating transfers out	0	119,911	119,911
Total other financing sources(uses)	<u>\$ 11,977</u>	<u>\$ 119,911</u>	<u>\$ 131,888</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND      OTHER SOURCES OVER EXPENDITURES      AND OTHER USES</b>			
	<u>\$ 120,579</u>	<u>\$ 26,777</u>	<u>\$ 147,356</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>283,288</u>	<u>208,175</u>	<u>491,463</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 403,867</u>	<u>\$ 234,952</u>	<u>\$ 638,819</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
**Kennerly, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES BY**  
**FUND BALANCES, BUDGET AND ACTUAL--ALL GOVERNMENTAL FUNDS TYPES**  
**Year ended December 31, 1996**

	General Fund			Special Revenue Funds		Totals Percent of 1995
	Budget	Actual	Variance, Favorable (Adverse)	Budget	Actual	
<b>REVENUES</b>						
Contributions Fee and Donations and fees for collection of votes/ballots	\$ 150,000	\$ 141,465	\$ (8,535)	\$ 10,500	\$ 171,465	\$ 1,175
Intergovernmental Revenues:						
Federal	0	0	0	40,000	40,000	1,175
State	0	0	0	4,500	15,000	4,500
Local policies/fees	50,000	146,465	96,465	0	0	0
Charges for services	1,000	1,000	0	1,674	1,674	0
Use of money and property	0	4,000	4,000	5,826	6,326	1,500
Miscellaneous	1,000	1,000	0	1,000	0	(1,000)
Transfers-in	\$ 14,000	\$ 14,000	\$ 0	\$ 100,000	\$ 140,000	\$ 14,000
<b>EXPENDITURES</b>						
Salaries and related benefits	\$ 175,000	\$ 181,714	\$ 6,714	\$ 50,000	\$ 181,714	\$ 175
Office printing, travel and subscriptions	1,000	1,000	0	27,275	27,275	1,000
Communications	500	400	(100)	400	400	0
Supplies and maintenance	8,750	1,400	(7,350)	0	0	0
Professional services	15,000	15,000	0	6,000	5,500	(500)
Insurance	1,000	0	(1,000)	5,000	5,000	(1,000)
Office supplies	1,000	0	(1,000)	1,500	1,500	0
Operating supplies	1,000	4,500	3,500	1,000	5,500	1,500
Travel and expenses	50,000	14,000	(36,000)	5,000	900	(41,000)
Miscellaneous	1,000	1,000	0	26,200	43,200	17,000
Capital outlay	50,000	14,000	(36,000)	1,000	1,000	(1,000)
Intergovernmental expenditures:						
Contributions to other funds	50,000	50,000	0	0	0	0
Contributions to other governments	50,000	0	(50,000)	0	0	0
Local benefits	0	0	0	0	0	0
Grants to other governments	0	11,000	11,000	0	21,000	10,000
Transfers-out	\$ 10,000	\$ 10,000	\$ 0	\$ 100,000	\$ 101,000	\$ 10,000
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>						
	\$ 133,000	\$ 129,751	\$ (3,249)	\$ (40,500)	\$ 129,751	\$ 1,175
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers	\$ 0	\$ 11,000	\$ 11,000	\$ 0	\$ 0	\$ 0
Operating transfers	0	0	0	11,000	(11,000)	11,000
Total other financing sources(uses)	\$ 0	\$ 11,000	\$ 11,000	\$ 11,000	\$ (11,000)	\$ 11,000
<b>EXCESS (DEFICIT) OF REVENUES OVER ALL SOURCES(USES) EXCEEDED BY AVAILABLE FUNDS</b>						
	\$ 133,000	\$ 140,751	\$ 7,751	\$ (29,500)	\$ 118,751	\$ 11,175
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000	\$ 50,000	\$ 0
<b>FUND BALANCES AT END OF YEAR</b>						
	\$ 183,000	\$ 190,751	\$ 7,751	\$ 27,500	\$ 168,751	\$ 11,175

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**INTRODUCTION**

Under constitutional provisions and LSA-RS 15:571, the Office of the District Attorney is established within each judicial district. The district attorney serves a term of six years and takes office on the first day of January following the election.

As provided by LSA-RS 15:1, the district attorney represents the state in all civil actions, is in charge of every criminal prosecution by the state in his district, is the representative of the state before the grand juries in his district, and is the legal advisor to the grand juries. In addition, the district attorney can ex officio be the regular attorney and counsel for the police jury, the parish school board within the district, and all state boards or commissions domiciled therein the members of which, in whole or in part, are elected by the people or appointed by the governor or other prescribed authority.

The jurisdiction of the District Attorney of the Thirty-First Judicial District is comprised of Jefferson Davis Parish and the office is located in the parish courthouse in the City of Jennings. The staff of the district attorney is made up of twelve employees including two assistant district attorneys and two investigators and seven clerical personnel.

The accounting and reporting policies of the District Attorney of the Thirty-First Judicial District conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guidelines set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, *Audit of State and Local Governments' Liabilities*, published by the American Institute of Certified Public Accountants. Our examinations are run also made in accordance with the provisions of Government Auditing Standards, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

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



**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Lafayette, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organization 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 District Attorney is considered to be fiscally dependent on the police jury and such use of its data from the financial statements of the police jury would create misleading or incomplete financial statements, the District Attorney was determined to be a component unit of the Jefferson Davis 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.

**C. FUND ACCOUNTING:**

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

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

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

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

**GENERAL FUND**

The General Fund was established in compliance with Louisiana Revised Statute 15:573.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

**TITLE IV-D SPECIAL REVENUE FUND**

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

**WORTHLESS CHECK COLLECTION  
FEE SPECIAL REVENUE FUND**

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

**DRUG FORFEITURE SPECIAL REVENUE FUND**

The Drug Forfeiture Special Revenue Fund consists of 20% of the fines collected and bonds forfeited under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 as prescribed under LRS 40:2615. At the discretion of the district attorney these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2616, these funds can be used for public purposes including, but not limited to use for prosecution, research, support and continuing legal education in fact because of Chapter 26 of Title 48.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**DRUG ASSET SEIZURE AGENCY FUND**

The Drug Asset Seizure Agency Fund was established in compliance with Louisiana Revised Statute 40:2816, which provides that the proceeds of any sale and any monies forfeited or obtained by judgment or settlement under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 shall be deposited into a special trust fund until the court determines equitable distribution of these funds. This agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The law provides that the district attorney shall administer expenditures from this fund in the following priority:

- For satisfaction of any bona fide security interest or lien.
- Thereafter, the payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs.
- The remaining funds are to be allocated 60% to the law enforcement agency or agencies making the seizure, 20% to the criminal court fund, and 20% to any district attorney's office that handles the forfeiture action for the state.

**PRE-TRIAL INTERVENTION SPECIAL REVENUE FUND**

The Pre-Trial Intervention Special Revenue Fund was established by the District Attorney to isolate the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the District Attorney.

**ESCROW AGENCY FUND**

The Escrow Agency Fund was created to account for collection by the District Attorney's office which are to be distributed to other agencies. This fund is custodial in nature and does not involve measurement of operations.

**B. BASIS OF ACCOUNTING**

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

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Brennig, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1985

**Revenues**

Intergovernmental revenues and fees, charges, and commissions on fines and forfeitures are recorded when the district attorney is entitled to the funds.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available to the district attorney.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources and uses in the accounting period in which the transfers occur. Proceeds from the sale of fixed assets and insurance proceeds received on damaged fixed assets are also accounted for as other financing sources and are recognized when received.

**E. BUDGET PRACTICES**

Pursuant to the Louisiana Local Government Budget Act (LSA-RS 19:1301 - 1314) the District Attorney is required to prepare an annual budget, have a public hearing, and make the budget available for public inspection no later than fifteen days prior to the beginning of each year. A summary of the budget is required to be published at least ten days prior to the date of the first public hearing.

The budget was prepared prior to December, 1985. The public hearing was held on December 10, 1985, and the budget was adopted on that date.

**F. ENCUMBRANCES**

The district attorney does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in covered

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Bossier, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. Those are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

#### **II. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Approximately 4 per cent of fixed asset costs have been estimated.

#### **III. COMPENSATION ABSENCES**

The district attorney has the following policy relating to vacation and sick leave:

##### **Vacations**

- Clerical personnel are granted ten working days per year for the first through fifth year of service; fifteen working days per year for the sixth through twelfth year; and twenty working days per year for service beyond twelve years. Primarily all of the clerical personnel's salaries are paid by the police jury's criminal court fund. This part of the vacation liability applies to the police jury and not the district attorney's office.
- All district attorneys and the administrative and investigative assistants are authorized ten working days per year for the first year of service, then fifteen working days per year for the second through tenth year of service, and twenty-five working days per year after ten years of service.
- Vacation time may be accumulated from year to year up to a maximum of three years' total, then it must be used or forfeited.

##### **Sick Leave**

- Each employee shall accrue sick leave at the rate of one day per month, the first five years, then one and a half days per month for all years thereafter. Accumulated sick leave cannot exceed 180 days. Employees cannot be paid for accrued sick leave when they resign, retire or are terminated.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Acmeville, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

The cost of current lease privileges, computed in accordance with GASB Codification Section 101, is recognized as a current year expenditure in the governmental funds when the lease is actually taken. As of December 31, 1996, the district attorney did not have adequate information available to allow for calculation of the accrued vacation liability. Therefore the financial statements do not contain a liability for unpaid vacation pay. The district attorney does not accrue a liability for nonvesting, accumulating rights to receive sick pay benefits as allowed by GASB Cod 601.

**A. TOTAL COLLISION INVESTMENTS**

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

**B. CASH AND CASH EQUIVALENTS**

At December 31, 1996, the district attorney has cash and cash equivalents (book balances) totaling \$1,125,368, as follows:

Demand deposits	\$ 56,616
Interest-bearing demand deposits	657,633
Time deposits	127,142
Investments (carrying amount approximates market)	____ 81,977
<b>Total Book Balances</b>	<b>\$ 1,125,368</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance on all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district attorney has \$1,249,881 in deposits (collected book balances). These deposits are secured from risk by \$434,194 of federal deposit insurance and \$803,811 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). As of December 31, 1996, the district attorney's accounts at one local bank were under collateralized by \$2,876.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:223 imposes a statutory requirement on the custodial

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Bossier, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

The investments were acquired under a repurchase agreement with Jeff Davis Bank & Trust Co. The investments are in the name of Jeff Davis Bank & Trust Co. and are held at MOHAWK National Bank of New Orleans, as custodian. Because the securities are not in the name of the district attorney and are not held by the district attorney as its agent, the securities are considered uninsured and unregistered, Category 1 in applying the credit risk of GASB Codification Section 130.104.

**3. RECEIVABLES**

Accounts receivable at December 31, 1996, are as follows:

Class of Receivable	General Fund	Special Revenue Funds
Due from other governments		
Fines and forfeitures	\$ 13,790	\$ 0
LACT program reimbursements	9,514	0
Title IV-D incentive payments	0	1,408
Title IV-D administrative payments	0	10,287
<b>Total</b>	<b>\$ 23,304</b>	<b>\$ 11,725</b>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Adjustments	Balance December 31, 1996
Automobiles	\$ 21,800	\$ 24,250	\$ 23,800	\$ 0	\$ 22,250
Improvements other than buildings	39,080	0	0	0	39,080
Equipment and Supplies	127,611	1,508	0	0	129,119
<b>Total</b>	<b>\$ 190,491</b>	<b>\$ 25,758</b>	<b>\$ 23,800</b>	<b>\$ 0</b>	<b>\$ 192,449</b>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**5. PENSION PLANS**

**Plan Description.** The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer (cost-sharing), public employees retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. Plan members who joined the System before July 1, 1990, and who elect to opt to be covered by the new provisions, the following applies. Any member with 25 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 60. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

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

The System issues an annual publicly available financial report that includes financial statements and report of supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2809 Dozeman Street, New Orleans, Louisiana 70114-2891, or by calling (504) 547-3551.

**Funding Policy.** Plan members are required by state statute to contribute 7.8 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 3.25 percent of annual covered payroll. Contributions to the System also include .2 percent of the net salaries taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1996,



**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
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Report to the Financial Statements  
As of and for the Year ended December 31, 1996

1995, and 1994, were \$4,381, \$4,073, and \$1,813, respectively, equal to the required contributions for each year.

**A. Pensioned Employees Retirement System of Louisiana (PERES)**

**Plan Description.** The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the district attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 18 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980 plus 3 percent of final-average salary for each year of service credited after the vesting date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Details are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Pensioned Employees Retirement System of Louisiana, 9420 Corporate Blvd., Suite 100, Baton Rouge, Louisiana, 70808-2569, or by calling (504) 528-1341.

**Funding Policy.** Under Plan A, members are required by state statute to contribute 5.28% of their annual covered salary and the District Attorney of the Thirty-First Judicial District is required to contribute at a statutory rate based on actuarially determined computations. The rate for 1996 is 7.25% of covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible (except for Orleans and East Baton Rouge parishes) by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan.

The contribution requirements of plan members and the District Attorney of the Thirty-First Judicial District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:101, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney of the Thirty-First Judicial District's contributions to the System under Plan A for the years ending December 31, 1996, 1995 and 1994 was \$2,821, \$1,721, \$338, respectively, equal to the required contributions for each year.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**6. INTERFUND OPERATING TRANSFERS**

Individual fund operating transfers for 1996, were as follows:

Fund	Transfers In	Transfers Out
<b>General fund</b>		
From worthless check fund	\$ 9,852	\$ 0
From Title IV-D fund	4,325	0
<b>Total general fund</b>	<u>\$ 13,977</u>	<u>\$ 0</u>
<b>Special revenue funds</b>		
Worthless check fund to general fund	\$ 0	\$ 9,852
Title IV-D fund to general fund	0	4,325
<b>Total special revenue funds</b>	<u>\$ 0</u>	<u>\$ 13,977</u>
<b>Total all funds</b>	<u>\$ 13,977</u>	<u>\$ 13,977</u>

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

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the police jury's criminal court fund as directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The police jury's criminal court fund pays certain salaries and employer contributions of secretarial personnel and one of the investigators. The district attorney reimburses the police jury for the salary of the clerical person in charge of the Title IV-D Program.

**8. CHANGES IN AGENCY FUND LIABILITIES**

A summary of changes in agency fund liabilities due to others follows:

	Bureau Fund	Drug Abuse Seizure Fund	Total
Balance at January 1, 1996	\$ 0	\$ 188,514	\$ 188,514
<b>Additions:</b>			
Bond fees collected	\$ 11,713	\$ 0	\$ 11,713
Restitution collected	10,454	0	10,454

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
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Funds raised and auction proceeds	0	1,167,123	1,167,123
Interest earned	0	8,899	8,899
<b>Total Additions</b>	<b>\$ 22,162</b>	<b>\$ 1,176,022</b>	<b>\$ 1,188,097</b>
<b>Deductions:</b>			
Distributed to victims	\$ 7,104	\$ 0	\$ 7,104
Distributed to defendants	0	33,332	33,332
Distributed to sheriff	0	246,819	246,819
Distributed to district attorney	0	136,854	136,854
Distributed to police/jury's criminal court fund	11,711	136,854	148,565
Distributed to municipal police departments	0	0	0
Distributed to state police	0	157,656	157,656
Proceedings and facilities expenses	0	8,218	8,719
<b>Total Deductions</b>	<b>\$ 18,815</b>	<b>\$ 709,812</b>	<b>\$ 728,629</b>
<b>Balance at December 31, 1996</b>	<b>\$ 3,347</b>	<b>\$ 466,210</b>	<b>\$ 462,864</b>

Note: Distributions are net of court costs, which are included 100% in distribution to Sheriff.

### 9. LITIGATION AND CLAIMS

As of December 31, 1996, the district attorney is not involved in any litigation and is not aware of any claims not covered by insurance.

### 10. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Subject Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 17.385. 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 Thirty-First Judicial District expended \$42,797 and \$23,346 in reimbursements 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. This district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

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 reimbursements 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**

## SPECIAL REVENUE FUNDS

### WORTHLESS CHECK FUND

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 14:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

### TITLE IV-D PROGRAM FUND

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

### DRUG FORFEITURE FUND

The Drug Forfeiture Special Revenue Fund consists of 20% of the fees collected and funds retained under the Seize and Control Dangerous Substances Property Forfeiture Act of 1985 as prescribed under LRS 40:2516. At the discretion of the district attorney these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2030, these funds can be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education in accordance of Chapter 26 of Title 40.

### PRE-TRIAL INTERVENTION SPECIAL REVENUE FUND

The Pre-Trial Intervention Special Revenue Fund was established by the district attorney to include the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the district attorney.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
 Jennings, Louisiana

**COMBINED BALANCE SHEET-SPECIAL REVENUE FUNDS**  
 As of December 31, 1996

	Nonmajor Fund	Year Plus Program Fund	Drug Partners Fund	Special Assessment Fund	Total
<b>ASSETS</b>					
<b>Assets</b>					
Cash and cash equivalents	\$ 35,000	\$ 34,374	\$ 114,707	\$ 1,740	\$ 185,821
Receivables For State and local governments	_____ \$	11,771	_____ \$	_____ \$	11,771
<b>TOTAL ASSETS</b>	<b>\$ 35,000</b>	<b>\$ 46,145</b>	<b>\$ 114,707</b>	<b>\$ 1,740</b>	<b>\$ 197,612</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Payroll liabilities and other liabilities payable	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Liabilities</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>Fund Equity</b>					
Fund balance - nonmajor - undesignated	\$ 35,000	\$ 34,374	\$ 114,707	\$ 1,740	\$ 185,821
<b>Total Fund Equity</b>	<b>\$ 35,000</b>	<b>\$ 34,374</b>	<b>\$ 114,707</b>	<b>\$ 1,740</b>	<b>\$ 185,821</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 35,000</b>	<b>\$ 68,518</b>	<b>\$ 114,707</b>	<b>\$ 1,740</b>	<b>\$ 200,015</b>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Academy, Louisiana*

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND-BALANCES SPECIAL REVENUE FUNDS**

Year Ended December 31, 1995

	Worthen Trust Fund	Sub-FF-D Hogans Fund	Tom Hollings Fund	Special Interests	Total
<b>REVENUES</b>					
<b>Contributions from and Referrals</b>					
with the condition of					
reimbursement					
Inter-governmental grants	\$	\$	\$	\$	\$
Referral	0	41,300	11,300	0	52,600
Gifts	0	12,500	0	0	12,500
Changeable surplus	0	1,700	0	0	1,700
Fee of convey and property	0	0	1,500	0	1,500
Total revenues	\$	\$	\$	\$	\$
	41,300	55,500	12,800	0	109,600
<b>EXPENDITURES</b>					
Salaries and related benefits	0	41,300	14,475	0	55,775
Advertising, business subscriptions	0	45	15,800	0	15,845
Communications	0	400	0	0	400
Professional services	1,700	0	1,200	0	2,900
Insurance	1,600	0	0	0	1,600
Office supplies	200	2,400	70	0	2,670
Printing supplies	0	0	1,600	0	1,600
Travel and related	0	80	700	0	780
Other expenditures	1,500	700	40,000	0	42,200
Capital outlay	1,000	0	1,000	0	2,000
Administrational expenditures	0	0	21,800	0	21,800
Grants to other governments	0	0	0	0	0
Total expenditures	\$	\$	\$	\$	\$
	4,000	44,480	83,875	0	132,355
<b>NET INCREASE (DECREASE) IN FUND BALANCE AVAILABLE FOR EXPENSES</b>					
	\$	\$	\$	\$	\$
	37,300	11,020	4,925	0	53,245
<b>NET FINANCIAL RESULTS FUNDS</b>					
Operating surplus (or	\$	\$	\$	\$	\$
total other financing (uses)	37,300	11,020	4,925	0	53,245
<b>NET INCREASE (DECREASE) IN FUND BALANCE AVAILABLE FOR EXPENSES</b>					
	\$	\$	\$	\$	\$
	37,300	11,020	4,925	0	53,245
<b>FINANCIAL BALANCE AT BEGINNING OF YEAR</b>					
	\$	\$	\$	\$	\$
	0	0	0	0	0
<b>FINANCIAL BALANCE AT END OF YEAR</b>					
	\$	\$	\$	\$	\$
	37,300	11,020	4,925	0	53,245



**OTHER REPORTS REQUIRED BY  
GOVERNMENTAL AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROLS STRUCTURE IN  
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated September 26, 1997.

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

The management of the District Attorney of the Thirty-First 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 component unit 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 Thirty-First 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 obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk. We also performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing and detecting irregularities that are material to the component unit financial statements, and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the component unit financial statements. Our tests were less in scope than would be necessary to render an opinion on internal control structure policy and procedure. 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.

The reportable condition noted is as follows:

#### **CONDITION**

The auditee maintains a subsidiary ledger of amounts due to defendants and others for the Drug Seizure Agency Fund. However, the subsidiary is not reconciled to the books. An audit comment was made in the previous year concerning this condition.

#### **RECOMMENDATION**

The subsidiary ledger should be reconciled to the books on at least a quarterly basis. The ledger should identify the date and reason for accrual and disbursement and appropriate cross-references should be made to case files. This ledger, if properly implemented, should provide an audit trail of all transactions and assist management in determining final disposition of proceeds.

#### **AUDITEE RESPONSE**

We concur with your identification of the above condition and will implement the procedures which will comply with the auditor's recommendation.

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

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

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

*Kivlen, Gillispie & Co.*  
Certified Public Accountants

Baton Rouge, Louisiana  
September 26, 1997

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

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Bossier, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated September 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Thirty-First 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 Thirty-First Judicial District and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 26, 1997.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**Accounting Controls:**

- Cash
- Revenue, receivables, and receipts
- Liabilities for goods and services and accounts payable
- Payroll and related liabilities

**Administrative Controls:**

**General Requirement**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

**Specific Requirements**

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or earmarking
- Special reporting requirements
- Special tests and provisions

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

During the year ended December 31, 1996, the District Attorney of the Thirty-First Judicial District had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor programs:

- Child Support Enforcement Title IV-D (CRDA No. 13 784)
- Drug Control and System Improvement (CSIA No. 16 570)

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

Our consideration of the internal control 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. We noted

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

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

*Kristen, Gillespie & Co.*  
Certified Public Accountants

Baton Rouge, Louisiana  
September 26, 1997

**INDEPENDENT AUDITERS' REPORT ON COMPLIANCE  
IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Jennings, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated September 26, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grant agreements applicable to the District Attorney of the Thirty-First Judicial District is the responsibility of the District Attorney of the Thirty-First Judicial District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirty-First Judicial District's compliance with certain provisions of laws, regulations, contracts, and grant agreements. 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 the following instances of noncompliance that are required to be reported under Government Auditing Standards:

For Louisiana Revised Statute 24:513, audit reports are to be submitted to the State Legislative Auditor within six months of the close of the year end. The 1996 audit report was submitted subsequent to the end of the six month period. This was due to the absence of the accounting manager for the District Attorney of the Thirty-First Judicial District due to medical reasons. This condition caused the delay of the completion of the audit report and the noncompliance with the law stated above. The event was uncommon. The District Attorney of the Thirty-First Judicial District is aware of the requirement and future reports will be submitted timely in order to comply with this legal requirement.

We considered this instance of noncompliance in forming our opinion on whether the District Attorney of the Thirty-First Judicial District's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 26, 1997, on these general purpose financial statements.

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

*Krislow, Coltrane & Co.*  
Certified Public Accountants

Jennings, Louisiana  
June 21, 1996

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

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Jennings, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-First Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated September 28, 1997.

We have applied procedures to test the District Attorney of the Thirty-First Judicial District's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

Political Activity  
Civil Rights  
Cash Management  
Federal Financial Reports  
Allowable Costs/Cost Principles  
Drug-Free Workplace  
Administrative Requirements

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-First Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

*Kelton, Gillispie & Co.*  
Certified Public Accountants

Jennings, Louisiana  
June 23, 1997



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

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated September 26, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Thirty-First Judicial District, and with our consideration of the District Attorney of the Thirty-First Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Standards of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, matching requirements, special requirements concerning reporting requirements and other special provisions that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-First Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of non-compliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-First Judicial District, had not complied, in all material respects, with these requirements.

This report is intended for the information of the audit committee, management, and Legislative Auditors. However, this report is a matter of public record and its distribution is not limited.

*Kristow, Gillespie & Co.*  
Certified Public Accountants

Baton Rouge, Louisiana  
September 26, 1997

**DISTRICT ATTORNEY, THIRTY-FIRST JUDICIAL DISTRICT**  
*Ecoute, Louisiana*

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
 For the Year Ending December 31, 1995

Federal Grants/Pass-Through Grants/Program Title	Federal CFDA Number	Agency or Pass- through Number	Federal Expenses
<b>U.S. Department of Health and Human Services:</b>			
Passed-through from Louisiana			
Department of Social Services:			
Child Support Enforcement Title IV-D	13.783	353-6038	\$ 42,797
Total U. S. Department of Health and Human Services			\$ 42,797
<b>U. S. Department of Justice:</b>			
Passed-through from Louisiana			
Commission on Law Enforcement			
Drug Control and Systems Improvement	16.379	93-006-0008-0020	\$ 13,797
Total U. S. Department of Justice			\$ 13,797
<b>Total Federal Financial Assistance</b>			<b>\$ 56,594</b>