

**DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPANY UNIT OF THE ALABAMA POLICE JUNE  
UNITED TO FINANCIAL STATEMENTS  
December 31, 1994 and 1993**

**NOTE 1 - GENERAL OR DISCRETIONARY ACCOUNTING POLICIES**

**F. Budget and Budgetary Accounting**

A budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

In December of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

**G. Fund Equity**

Reserved fund balance represents that portion of fund equity legally segregated for the confiture account.

**H. Total Column on Combined Statements**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. None of these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation.

**NOTE 2 - FIXED ASSETS**

A summary of changes in general fixed assets for the two years ended December 31, 1994 and 1993 are as follows:

	12/31/94	NET	12/31/93		12/31/92
	<u>DOLLARS</u>	<u>AMOUNTS</u>	<u>DOLLARS</u>	<u>AMOUNTS</u>	<u>DEPRECIATION</u>
					<u>AMOUNTS</u>
Equipment . . .	\$ 28,000	\$ -	\$ 28,000	\$ 28,812	\$ 100,000
Vehicles . . .	18,175	-	18,711	9,588	28,501
	<u>\$ 46,175</u>		<u>\$ 46,711</u>	<u>\$ 38,400</u>	<u>\$ 128,501</u>

**NOTE 3 - RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to torts; theft, of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Receipts or  
Revenues  
Retained

Disbursements/  
Expenditures

\$	17,808	\$	18,808
	48,028		48,028
	38,078		38,078
	33,558		33,558
	22,388		22,388
	<u>9,028</u>		<u>9,028</u>
	<u>\$ 118,853</u>		<u>\$ 118,853</u>



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

Wesleyville Douglas L. Roberts, Jr.  
District Attorney of the Thirty-Third Judicial District  
& Comptroller, Unit of the Alton Parish Police Jury  
Alton Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Alton Parish Police Jury, as of and for the two years ended December 31, 1990 and 1989, and have issued our report thereon dated June 21, 1991.

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 general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision of any liability that may result has been recognized in the District Attorney of the Thirty-Third Judicial District's 1989 and 1990 financial statements.

The District Attorney of the Thirty-Third Judicial District, a component unit of the Alton Parish Police Jury, did not comply with L&A R.S. 38:1316, which stated that revenues or expenditures shall not exceed budget amounts by more than 5%. The following fund was not in compliance with L&A R.S. 38:1316:

1. 1991 General Fund - expenditures and other uses exceeded budget by 5%

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPANY SUIT OF THE RACON PARISH POLICE JURY  
SUITE TO FINANCIAL STATEMENTS  
INCIDENT 21, 1990 AND 1991

PAGE 1 - RETIRED PLAN

provide for the gross employer actuarially required contribution, the employee is required to make direct contributions as determined by the Public Employees' Systems' Actuarial Committee. The rate as determined for fiscal 1990 is 3.0% of payroll. The District Attorney's contribution to the system for the years ending December 31, 1989 and 1990, were \$1,432 and \$1,372, respectively.

Contribution Refunds - Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system.

Retirement Benefits - For members who joined the system before July 1, 1986, and who have elected not to be covered by the new provisions - members are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, or if they have thirty years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age sixty if they are at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service. Members who retire prior to age sixty with less than twenty-three years of service credit receive a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-five who have less than eighteen years of service receive a retirement benefit reduced 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the system after July 1, 1986, or who elected to be covered by the new provisions - members are eligible to receive normal retirement benefits if they are age sixty and have ten years of service credit, are age fifty-five and have twenty-three years of service credit, or have thirty years of service credit regardless of age. The normal retirement benefit is equal to 3.0% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age fifty-five and has at least eighteen years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Optional Allowances - Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected which is the actuarial equivalent of the maximum benefit.

option 1 - if the member dies before he has received in annuity payments the present value of his member's annuity as it was at the time of retirement the balance is paid to his beneficiary.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPONENT UNIT OF THE ALABAMA BUREAU OF POLICE JURY  
NOTE TO FINANCIAL STATEMENTS  
December 31, 1998 and 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 12) 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 police jury is fiscally responsible for the District Attorney, the District Attorney was determined to be a component unit of the Alabama Bureau of Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are identified by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenditures. The following funds and group of accounts are used by the District Attorney:

Governmental Fund Types:

The General Fund is the general operating fund of the District Attorney. All financial resources are accounted for in the General Fund.

Individual Funds in the General Fund are as follows:

Expense Account - To account for fines collected and bonds forfeited used to operate the District Attorney's office. Also to account for the State Department of Social Service's crime reimbursement and incentive program used to fund family and child support enforcement services.

Workless checks - To account for the collection and processing of workless checks. Fees collected vary according to the check amount.

Intervention - To account for the State Commission on Law Enforcement Grant used to fund the (pre-trial) intervention program.

Forfeitures - To account for the collection and distribution of seized and forfeited assets.

**DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
& COMMISSIONER OF THE ALLEN PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994 AND 1995**

**NOTE 4 - LEASED FACILITIES**

The District Attorney, through May 31, 1994, had an annual rental agreement with Douglas L. Sobek, Jr., RPLJ, the District Attorney's personal law corporation. The rental agreement was for the rent of office building and equipment and, in addition, stipulated the payment of 60% of cost of building, equipment purchases, insurance and utilities. Total amounts paid for 1994 and 1995 were \$7,552 and \$14,024, respectively.

The District Attorney did not have its own facilities and, therefore, had to utilize the District Attorney's personal law practice facilities. It has been determined that the District Attorney required in excess of 60% of the building space and equipment usage.

**NOTE 5 - CONSTRUCTION**

The Allen Parish Police Jury sold general obligation bonds on January 18, 1994 totaling \$400,000 to be used for the construction of an office building for the District Attorney of Allen Parish. The Allen Parish Police Jury will be responsible for the bond payments.

**NOTE 6 - COMPENSATED ABSENCE**

The District Attorney does not have a formal leave policy.

**NOTE 7 - RETIREMENT PLAN**

**Plan Description.** The District Attorney and assistants of the District Attorney of the Thirty-Third Judicial District are members of the District Attorneys' Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

**Membership.** All District Attorneys', Assistant District Attorneys', who earn more than the minimum salary specified by the board, and persons employed by their retirement system and the Louisiana District Attorneys' Association, are required to be members of the system as a condition of their employment. Elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits are not eligible to become members of the system.

**Contribution Rates.** The fund is financed by employee contributions of 3.0% of salary for active members, and .5% for 2002 participants. In addition, the fund receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of .09 of the ad valorem taxes shown to be collected. In the event that the contributions from ad valorem taxes and revenue sharing funds are insufficient to

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPONENT UNIT OF THE ALABAMA POLICE OFFICE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1996 and 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Fixed Assets Investment Group:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

C. Basis of Accounting:

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

D. Cash:

Cash includes currency in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

STATE STATUTES authorize the government to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Deposits:

As December 31, 1996, the carryover amount of the District Attorney's deposits was \$19,148 and the bank balances was \$18,564. The bank balances were fully covered by federal depository insurance.

E. Restricted Assets

Restricted assets represent forfeiture assets which have not had a final court decree for distribution.

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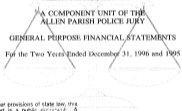


DISTRICT ATTORNEY OF THE THIRTY THIRD  
JUDICIAL DISTRICT  
ALLEN PARISH, LOUISIANA

A COMPONENT UNIT OF THE  
ALLEN PARISH POLICE JURY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Two Years Ended December 31, 1996 and 1995



Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor, or controller, 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 \_\_\_\_\_ 1996



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	1995	1996	VARIATION
	EXPENSE	ACTUAL	FAVORABLE
			UNFAVORABLE
\$	88,000	\$ 79,480	\$ 8,520
	36,000	40,317	4,317
	34,000	20,700	(13,300)
	-	-	-
	20,000	20,000	0
	4,000	1,705	(2,295)
	-	-	-
	-	370	370
	-	5,000	5,000
	<u>2,000</u>	<u>1,177</u>	<u>823</u>
	<u>284,000</u>	<u>173,338</u>	<u>110,662</u>

2,500	8,000	10,470
2,500	4,000	12,400
-	300	1000
2,500	1,300	300
500	300	200
2,000	1,700	3,700
5,000	2,000	5,000
-	-	-
-	-	-
1,000	500	400
4,000	3,000	2,000
1,000	2,000	5000
-	-	-
1,000	800	300
10,000	7,000	8,000
1,000	200	500
-	4,000	10,000
110,000	100,000	10,000
7,000	3,000	5,000
-	5,000	10,000
8,000	8,000	4,000
4,000	6,000	10,000
2,500	2,200	200
<u>170,000</u>	<u>230,000</u>	<u>60,000</u>

8,000 05,000 113,000

42,000 40,000

\$ 20,000 \$ 10,000 \$ 10,000



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**INDEPENDENT AUDITORS' REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

Honorable Douglas L. Hober, Jr.  
District Attorney of the Thirty-Third Judicial District  
A Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1986 and 1985, and have issued our report thereon dated June 20, 1987. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Third 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. These standards and the Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, 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.

*Miras & Company, CPAs, APC*

Miras & Company, CPAs, APC  
June 20, 1987

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
 A COMPONENT UNIT OF THE ALABAMA POLICE OFFICE UNIT  
 SCHOOL OF FEDERAL FINANCIAL ASSISTANCE  
 YEARS Ended December 31, 1966 and 1965

Federal SOURCE/Fund Through Grantor/ Program Title	Program Year	Federal CFDA Number	Fund - through Grantor's Number	Program or Award Account
<b>U.S. Department of Health and Human Services</b>				
Passed through State of Alabama Department of Social Services:				
Child Support Enforcement- Title IV - D	66-66	13.783	R/A	\$ 41,000
	65-66	13.783	R/A	40,000
	66-67	13.783	R/A	50,000
<b>U.S. Department of Justice</b>				
Drug Court Planning Initiative	66-66	16.585	R/A	20,000
Passed through State of Alabama Commission on Law Enforcement:				
Pre-trial Intervention	1965	28.070	R/A	32,000
<b>U.S. Department of Labor</b>				
	1965	27.040-17.200	R/A	1,000
<b>TOTAL Federal Assistance</b>				

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
 A COMPONENT UNIT OF THE ALCOA BRIDGE POLICE JURY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
 Years Ended December 31, 1998 and 1999

	1998	1999
<b>REVENUES</b>		
Fines and court costs . . . . .	\$ 100,378	\$ 95,188
Child support enforcement reimbursements . . . . .	45,540	80,817
Child support enforcement incentive . . . . .	28,850	28,700
Drug court grant . . . . .	33,500	-
Indefinite grant . . . . .	-	20,380
Forfeitures, net . . . . .	8,694	1,945
Granting proceeds . . . . .	108,388	-
Interest income . . . . .	1,172	270
ATFA grant . . . . .	-	3,184
Miscellaneous . . . . .	4,785	1,407
<b>TOTAL REVENUES</b>	<u>636,507</u>	<u>333,271</u>

<b>EXPENDITURES</b>		
<b>General government:</b>		
Auto allowance . . . . .	7,348	4,773
Auto expenses . . . . .	3,913	4,437
Bank charges . . . . .	388	418
Contract labor . . . . .	8,425	1,350
Drug education . . . . .	1,538	306
Fees and subscriptions . . . . .	6,941	1,740
Insurance . . . . .	8,332	11,044
Joint service agreement . . . . .	4,428	-
Medical . . . . .	278	-
Miscellaneous . . . . .	2,448	540
Office . . . . .	4,364	8,257
Postage . . . . .	3,508	2,676
Professional fees . . . . .	1,848	-
Public relations . . . . .	544	770
RECE . . . . .	2,180	2,545
Repairs . . . . .	405	244
Retirement . . . . .	1,432	1,310
Salaries . . . . .	185,818	116,874
Seminars . . . . .	1,278	2,888
Taxes . . . . .	6,873	6,444
Telephone . . . . .	6,914	6,742
Travel . . . . .	4,944	6,541
Utilities . . . . .	1,148	3,217
Capital outlay . . . . .	20,451	-
<b>TOTAL EXPENDITURES</b>	<u>462,612</u>	<u>378,649</u>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES . . . . .</b>	<b>173,895</b>	<b>(45,378)</b>
<b>FUND BALANCE - BEGINNING</b>	<u>41,420</u>	<u>47,271</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 215,315</u>	<u>\$ 1,893</u>

See accompanying notes.

INDEPENDENT AUDITOR'S REPORTS SECTION

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
 A COMPARED LIST OF THE ALARM SERIES POLICE JURY  
 COMBINED BALANCE SHEET - BAL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1968

	Governmental Fund Type General Fund	Account Group General Fund Admin.	Total Memoranda (\$1,000)
<b>ASSETS</b>			
Cash	\$ 48,412	\$ -	\$ 48,412
Prepaid items:			
Governmental grants	9,545	-	9,545
Restricted monies:			
Cash	12,732	-	12,732
Fixed assets	-	49,382	49,382
<b>TOTAL ASSETS</b>	<b>\$ 80,669</b>	<b>\$ 49,382</b>	<b>\$ 130,051</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 3,877	\$ -	\$ 3,877
<b>TOTAL LIABILITIES</b>	<b>\$ 3,877</b>	<b>\$ -</b>	<b>\$ 3,877</b>
<b>Fund equity</b>			
Included in general fixed assets	-	49,382	49,382
Fund balances:			
Reserved	12,732	-	12,732
Unreserved	78,738	-	78,738
<b>TOTAL FUND EQUITY</b>	<b>\$ 92,444</b>	<b>\$ 49,382</b>	<b>\$ 141,826</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 80,669</b>	<b>\$ 49,382</b>	<b>\$ 130,051</b>

See accompanying notes.

GENERAL PURPOSE FINANCIAL STATEMENTS



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 Certified Public Accountant, State of Indiana

**INDEPENDENT AUDITORS' REPORT**

Honorable Douglas L. Rebeck, Jr.  
 District Attorney of the Thirty-Third  
 Judicial District  
 A Component Unit of the Alton Parish Police Jury  
 Alton Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Alton Parish Police Jury, as of and for the two years ended December 31, 1998 and 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Third 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 Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These 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 above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Third Judicial District, a component unit of the Alton Parish Police Jury, as of December 31, 1998 and 1999, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 23, 1997 on our examination of the District Attorney of the Thirty-Third Judicial District's internal control structure and a report dated June 23, 1997 on its compliance with laws and regulations.

*Mires & Company, CPAs, P.C.*  
 Mires & Company, P.C., Inc.  
 June 23, 1997





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

Honorable Douglas L. Selzer, Jr.  
 District Attorney of the Thirty-Third Judicial District  
 & Component Unit of the Allen Parish Police Jury  
 Allen Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1994 and 1995, and have issued our report thereon dated June 12, 1997.

We have 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 the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, 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 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that circumstances 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-Third Judicial District, a component unit of the Allen Parish Police Jury, for the two years ended December 31, 1994 and 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
 A COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY  
 COMPARED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL  
 OPERATIONAL FUND TYPES

Years Ended December 31, 1996 and 1995

	1996 BUDGET	1996 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Fines and court costs	\$ 78,800	\$ 162,178	\$ 83,378
Child support enforcement reimbursements	39,800	47,880	8,080
Child support enforcement incentive	24,000	18,880	(5,120)
Drug court grant	15,000	13,558	(1,442)
Intervention grant	-	-	-
Peripherals, net	8,000	8,000	000
Gaming revenue	75,000	108,388	33,388
Interest income	-	3,172	3,172
JTA grant	-	-	-
Miscellaneous	4,000	4,785	785
<b>TOTAL REVENUES</b>	<b>244,600</b>	<b>302,205</b>	<b>57,605</b>
<b>EXPENDITURES:</b>			
<b>General government:</b>			
Auto allowance	4,000	7,348	3,348
Auto expense	4,000	2,833	(1,167)
Bank charges	-	382	382
Contract labor	2,000	8,635	6,635
Drug education	200	1,218	1,018
News and subscriptions	800	6,742	5,942
Insurance	4,000	3,323	(677)
Joint service agreement	-	4,818	4,818
Medical	-	770	770
Miscellaneous	1,800	2,468	668
Office	4,000	6,358	2,358
Postage	1,500	3,600	2,100
Professional fees	-	1,800	1,800
Public relations	1,000	944	(56)
Rent	7,000	3,288	(3,712)
Repairs	800	488	(312)
Retirement	-	1,200	1,200
Salaries	150,000	148,898	(1,102)
Seminars	5,000	1,258	(3,742)
Travel	-	5,075	5,075
Telephone	6,500	3,995	(2,505)
Travel	6,500	4,988	(1,512)
Utilities	2,500	2,248	(252)
Capital outlay	20,000	42,222	22,222
<b>TOTAL EXPENDITURES</b>	<b>231,200</b>	<b>282,822</b>	<b>51,622</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,400</b>	<b>19,383</b>	<b>17,983</b>
<b>FUND BALANCE BEGINNING</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 43,400</b>	<b>\$ 61,383</b>	<b>\$ 17,983</b>

See accompanying notes.

DISTRICT ATTORNEY OF THE THIRTY-THIRD  
JUDICIAL DISTRICT  
ALLIEN PARISH, LOUISIANA

A COMPONENT UNIT OF THE ALLIEN PARISH POLICE DEPT

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Two Years Ended December 31, 1986 and 1985

Honorable Douglas L. Webb, Jr.  
District Attorney of the Thirty-third Judicial District  
A Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana  
Page 2

We noted a certain nature 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 instructions of management in the general purpose financial statements.

The reportable condition is:

The District Attorney does not have adequate segregation of duties. However, we note that this condition is inherent in most entities of this size and due to the lack of sufficient funds, the condition is probably not likely to be corrected.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Attorney of the Thirty-third Judicial District, a component unit of the Allen Parish Police Jury, for the two years ended December 31, 1984 and 1985.

We believe the reportable condition described above is a material weakness.

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

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June 21, 1987



DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPANY INCORPORATED UNDER THE ALABAMA PUBLIC POLICE LAW  
NOTICE TO FINANCIAL STATEMENTS  
December 31, 1990 and 1991

**NOTE 7 - PENSION PLAN**

**Option 1** - Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will continue to receive the same reduced benefit.

**Option 2** - Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will receive one-half of the member's reduced benefit.

**Option 4** - Upon retirement, the member elects to receive a board approved benefit which is actuarially equivalent to the maximum benefit.

**Disability Benefits** - Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 50% of the member's covered (under the new retirement benefits provisions) of his average final compensation multiplied by the length of his actual service (not to be less than fifteen years) or projected continued service to age sixty.

**Survivor Benefits** - Upon the death of a member with less than five years of credited service, his accumulated contributions and interest thereon are paid to his spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with twenty-three years of service who has not retired, automatic option 1 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under eighteen or disabled children are paid 50% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**Deferred Retirement Option Plan** - In lieu of terminating employment and receiving a service retirement allowance, any member in the new plan who is eligible for normal retirement or any member of the old plan who is eligible for unvested benefits may elect to participate in the Deferred Retirement Option Plan (DRO) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system continues and the member's status changes to inactive. During participation in the plan, employer contributions are payable but employer contributions are reduced to one-half of any amount. The monthly retirement benefits that would have been payable had the person elected to cease employment and receive a service retirement allowance, etc.

DISTRICT AFFIDAVIT OF THE THIRTY-THREE JUDICIAL DISTRICT  
A COUNTY UNIT OF THE ALABAMA PARISH POLICE JURY  
NOTED TO FINANCIAL STATEMENTS  
OCTOBER 31, 1994 and 1995

NOTE 7 - PENSION PLAN

paid into the ROP account. This fund does not earn interest. In addition, 10% of living increases are payable to participants until employment which made them eligible to become members of the system has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefit that was being paid into the deferred retirement system plan fund will begin to be paid to the retiree. If a participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund is paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the two years, payments into the plan fund cease and the person resumes active contributing membership in the system.

Fund of Living Increases - The board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, not to exceed sixty dollars per month and all retired members and widows who are sixty-five years of age and either a 2% increase in their original benefit. In order for the board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings.

NOTE 8 - LEASE SERVICE AGREEMENT

On June 1, 1994, the District Attorney entered into a lease service agreement with the Alton Parish Police Jury to defray some of the costs of the office building which the District Attorney occupied after May 31, 1994. The amount contributed for 1994 was \$4,400.



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**INDEPENDENT HISTORY REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Douglas S. Robert, Jr.  
District Attorney of the Thirty-Third Judicial District  
& Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1986 and 1987, and have issued our report thereon dated June 28, 1987.

In connection with our audit of the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, and with our consideration of the District Attorney of the Thirty-Third Judicial District's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Office of State and Local Government*, we selected certain transactions applicable to certain major Federal financial assistance programs for the two years ended December 31, 1986 and 1987. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility, 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-Third Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, 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 management, the District Attorney, the Legislative Auditor for the State of Louisiana, the U.S. Department of Health and Human Services, the U.S. Department of Justice, and the U.S. Department of Labor. However, this report is a matter of public record, and its distribution is not limited.

*Mirra & Company, CPAs, PC*  
Mirra & Company, CPAs, PC  
June 23, 1987



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

Emmanuel Douglas S. DeBore, Jr.  
 District Attorney of the Thirty-Third Judicial District  
 A Component Unit of the Allen Parish Police Jury  
 Allen Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1988 and 1989, and have issued our report thereon dated June 27, 1992.

We have applied procedures to test the District Attorney of the Thirty-Third Judicial District's compliance with the following requirements applicable to the Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance: For the two years ended December 31, 1988 and 1989: political activity, civil rights, child management, Federal financial reports, allowable costs/unit principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Third 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 listed, 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-Third Judicial District, a component unit of the Allen Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the District Attorney, the Legislative Auditor for the State of Louisiana, the U.S. Department of Health and Human Services, the U.S. Department of Justice, and the U.S. Department of Labor. However, this report is a matter of public record, and its distribution is not limited.

*Mires & Company, CPAs, A.C.*  
 Mires & Company, CPAs, A.C.  
 June 23, 1992



Honorable Douglas L. Hebert, Jr.  
District Attorney of the THIRTY-THIRD JUDICIAL District  
A Component Unit of the JAMES EARL RAYSON Jury  
Allen Parish, Louisiana

Page 4

This report is intended for the information of management, the District Attorney, the Legislative Auditor for the State of Louisiana, the U.S. Department of Health and Human Services, the U.S. Department of Justice, and the U.S. Department of Labor, however, this report is a matter of public record, and its distribution is not limited.

*Mirco & Company, C.A.S., Inc.*

Mirco & Company, C.A.S., INC.  
June 23, 1993

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Honorable Douglas L. Robert, Jr.  
District Attorney of the Thirty-Third Judicial District  
A Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana  
Page 2

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned program. Our procedures were less in scope than would be necessary to render an opinion on their internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

The reportable condition is:

The District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, does not have adequate supervision of duties. However, we note that this condition is inherent in most entities of this size and due to the lack of sufficient funds, the condition is probably not likely to be cured soon.

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

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, with requirements applicable to its federal financial assistance programs for the two years ended December 31, 1984 and 1985, and this report does not affect our report thereon dated June 23, 1986.

We believe the reportable condition described above is a material weakness.

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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 into the following categories:

- |  |   |
|--|---|
| <p><b>A. Activity system</b></p> <ul style="list-style-type: none"><li>• Temporary or financing.</li><li>• Invoices/receipts.</li><li>• Purchases/distributions.</li><li>• Historical financial reporting.</li><li>• Payroll/personnel.</li></ul>  | <p><b>D. General requirements</b></p> <ul style="list-style-type: none"><li>• Political activity.</li><li>• Civil rights.</li><li>• Cash management.</li><li>• Federal financial reports.</li><li>• Allowable cost/cost principles.</li><li>• Free-free workplace act.</li><li>• Administrative requirements.</li></ul> |
| <p><b>B. Financial statement categories</b></p> <ul style="list-style-type: none"><li>• Cash and cash equivalents.</li><li>• Receivables.</li><li>• Property and equipment.</li><li>• Payables and accrued liabilities.</li><li>• Debt.</li><li>• Fund balances.</li></ul>                               | <p><b>E. Specific requirements</b></p> <ul style="list-style-type: none"><li>• Types of services.</li><li>• Matching, level-of-effort, or earmarking.</li><li>• Reporting.</li><li>• Special requirements, if any.</li></ul>  |
| <p><b>C. Purchasing requirements</b></p> <ul style="list-style-type: none"><li>• Billing.</li><li>• Receivables.</li><li>• Cash receipts.</li><li>• Purchasing and receiving.</li><li>• Accounts distributions.</li><li>• Payroll.</li><li>• Property and equipment.</li><li>• General ledger.</li></ul> | <p><b>F. Claims for advances and reimbursements</b></p> <p><b>G. amounts claimed or used for matching</b></p>   |

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

During the two years ended December 31, 1976 and 1977, the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, had no other Federal financial assistance programs and expended 100 percent of its total Federal financial assistance under the following major Federal financial assistance programs:

- Child Support Enforcement - Title IV - D
- Drug Control and Systemic Improvement
- JSEP
- Drug Court Pioneering Initiative





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

Honorable Douglas L. Nebert, Jr.  
DISTRICT ATTORNEY of the Thirty-Third Judicial District  
A Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the two years ended December 31, 1996 and 1995, and have issued our report thereon dated June 23, 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 (OMB) 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 misstatements.

In planning and performing our audit for the two years ended December 31, 1996 and 1995, we considered the internal control structure of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Thirty-Third Judicial District's general purpose financial statements 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 June 23, 1997.

The management of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, 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

Honorable Douglas L. Roberts, Jr.  
District Attorney of the THIRTY-THIRD Judicial District  
A Component Unit of the Allen Parish Police Jury  
Allen Parish, Louisiana  
Page 1

We considered this instance of noncompliance in forming our opinion on whether the District Attorney of the Thirty-Third Judicial District's 1984 and 1985 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 June 20, 1987, on those general purpose financial statements.

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

*Miles & Company, CPAs, APC*

Miles & Company, CPAs, APC  
June 20, 1987

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DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT  
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY  
OVER TO FINANCIAL STATEMENTS  
December 31, 1994 and 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 50 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district. He is also the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury, and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The District Attorney encompasses the parish of Allen, Louisiana.

A. Basis of Presentation

The financial statements of the District Attorney 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. The more significant of the entity's accounting policies are described below.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen 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 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 Allen Parish Police Jury for financial reporting purposes. The basic criteria 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
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- (2) Organizations for which the police jury does not appoint a voting majority but are directly dependent on the police jury.

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