

RECEIVED  
LEGISLATIVE AUDITOR  
56 JUL -8 AM 10-95

OFFICIAL  
FILE COPY  
**DO NOT SIGN OUT**

Please return any  
copies from this  
Office and PLACE  
BACK in FILE.

DISTRICT ATTORNEY OF THE THIRTEENTH  
JUDICIAL DISTRICT

Lowville, Louisiana

Component Unit Financial Statements  
and

Independent Auditor's Report

As of and for the Year Ended  
December 31, 1995

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

Release Date 7-31-96

CRCIL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT

DISTRICT ATTORNEY OF THE  
THIRTIETH JUDICIAL DISTRICT  
Louisville, Louisiana

Component Unit Purpose Financial Statements  
As of and for the Year Ended December 31, 1995

CONTENTS

	Statement	Page No.
Independent Auditor's Report		3 - 4
Component Unit Financial Statements:		
Combined Balance Sheet, December 31, 1995 - All Fund Types and Account Groups	A	5
Governmental Funds:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	B	6 - 7
Notes to the Financial Statements		9
Supplemental Information Schedules:	Schedule	Page No.
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1995	1	18
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	19
Schedule of Federal Financial Assistance	3	20

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

CONTENTS (CONT'D)

	<b>Exhibit</b>
<b>Other Reports Required by Government Auditing Standards:</b>	
Independent Auditor's Report on Internal Control Structure Based on An Audit of Component Unit Financial Statements Performed In Accordance With Government Auditing Standards	A
Independent Auditor's Report on Compliance Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	B
<b>Other Reports Required by OMB Circular A-128:</b>	
Independent Auditor's Report on The Internal Control Structure Used in Administering Federal Financial Assistance Programs	C
Independent Auditor's Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Transactions	D
Independent Auditor's Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs	E

**CEDIL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT  
200 Breckenridge Drive  
West Monroe, LA 71291**

**MEMBER:**

American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**

(504) 286-2882

**Independent Auditor's Report**

**HONORABLE WILLIAM E. TELLY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Louisville, Louisiana**

I have audited the accompanying component unit financial statements of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 1995, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of the management of the district attorney's office. My responsibility is to express an opinion on these component unit financial statements based on my audit.

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

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirtieth Judicial District, as of December 31, 1995, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements. The accompanying supplemental information schedules listed in the table of contents

**10TH JUDICIAL DISTRICT ATTORNEY**

Independent Auditor's Report

Page 2

are presented for the purpose of additional analysis and are not a required part of the component unit financial statements of the District Attorney of the Tenth Judicial District. Such information has been subjected to the procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

Respectfully submitted,

  
Cecil M. Willis  
June 28, 1996

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
 Leesville, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1985

ASSETS	GOVERNMENTAL FUNDS		ACCOUNT GROUP -	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	
Cash (Note 2)	\$235,858	\$84,259		\$320,117
Receivables (Note 3)	26,833	30,344		57,177
Equipment (Note 4)			\$99,811	\$99,811
<b>TOTAL ASSETS</b>	<b>\$262,691</b>	<b>\$114,603</b>	<b>\$99,811</b>	<b>\$477,105</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$4,078	\$1,588		\$5,666
Payroll deductions payable	1,852	3,271		5,123
Due to other governments	1,000	12,887		13,887
Deposits due to others	1,819			1,819
<b>Total Liabilities</b>	<b>8,749</b>	<b>17,746</b>		<b>26,495</b>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$99,811	\$99,811
Fund balances - unreserved - undesignated	253,942	96,858		350,800
<b>Total Fund Equity</b>	<b>253,942</b>	<b>96,858</b>	<b>\$99,811</b>	<b>450,611</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$262,691</b>	<b>\$114,603</b>	<b>\$99,811</b>	<b>\$477,105</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
 Leesville, Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 1995

REVENUES	GENERAL FUND		VARIANCE PAYORABLE
	BUDGET	ACTUAL	
Commissions on fines and bond forfeitures	\$54,000	\$57,885	\$3,885
Court costs	97,000	119,324	19,324
Collection fees	4,000		(4,000)
Grants - Louisiana Department of Social Services:			
Title IV-D			
Incentive payments			
Grant - MDO Prosecution Unit	\$8,000	30,277	22,277
Commissions per Act 1193		9,310	9,310
LACE Program	\$8,400	67,677	6,677
Use of money and property	4,100	5,188	1,088
Other	2,900	8,289	5,389
Total revenues	<u>242,400</u>	<u>288,351</u>	<u>40,951</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	\$8,000	\$1,650	(6,350)
Operating services	100,000	131,577	31,577
Professional services	6,000		6,000
Materials and supplies	8,100	8,379	(2,279)
Travel and seminars	27,000	28,571	1,571
Other	13,080	13,015	65
Total expenditures	<u>242,180</u>	<u>273,192</u>	<u>(33,012)</u>
EXCESS OF REVENUES OVER EXPENDITURES	2,220	10,159	7,939
FUND BALANCES AT BEGINNING OF YEAR	161,432	241,604	80,172
FUND BALANCES AT END OF YEAR	<u>\$163,652</u>	<u>\$251,763</u>	<u>\$88,111</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$28,000	\$38,594	\$12,594
130,000	131,144	1,144
25,000	31,780	6,780
1,600	1,825	225
<u>182,600</u>	<u>203,343</u>	<u>20,743</u>
172,500	172,847	(347)
2,570	1,844	726
8,000	8,000	
700	960	(210)
3,000	4,826	(1,826)
<u>184,820</u>	<u>186,477</u>	<u>(1,657)</u>
(2,220)	16,866	19,086
<u>63,457</u>	<u>77,270</u>	<u>13,813</u>
<u>\$51,187</u>	<u>\$84,126</u>	<u>\$32,939</u>



DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lecelle, Louisiana

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

**INTRODUCTION**

As provided by Article V, Section 18 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state in his district; is the representative of the state before the grand jury in his district; and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the District Attorney of the Thirtieth 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 Vernon Parish Police Jury is the financial reporting entity for Vernon 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 Vernon 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.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

Louisville, Louisiana

**Notes to the Financial Statements (Continued)**

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney of the Thirtieth Judicial District is fiscally dependent on the Vernon Parish Police Jury, the district attorney was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying component unit 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 an account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

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

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, 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

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

security act. The purpose of the fund is to enforce support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection For Special Revenue Fund**

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

**D. BASIS OF ACCOUNTING**

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

**Revenues**

Commissions on fees and bond forfeitures and court costs are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the district attorney. These other financing sources (uses) are recognized at the time the underlying event occurs.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**  
Lacombe, Louisiana  
Notes to the Financial Statements (Continued)

**E. BUDGETS**

The district attorney prepares annual budgets for the General Fund and the special revenue funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets, as there were no amendments made during the year.

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the auditor's accounting system.

**G. CASH**

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

**H. 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. The district attorney has no public domain or infrastructures that would require capitalization. No depreciation has been provided on general fixed assets. All fixed assets owned by the district attorney's office are valued at historical cost. All other fixed assets used in the district attorney's office are provided by the Vermilion Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

**I. COMPENSATED ABSENCES**

All full-time employees earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned, and the district attorney does not allow payment for unused vacation leave. Employees are allowed reasonable periods of absence due to illness.

The cost of current leave privileges, computed in accordance with GASB Codification Section C80, is recognized as a General Fund current-year expenditure when leave is actually taken.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)**

**1. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH**

At December 31, 1995, the district attorney has interest-bearing demand deposit balances (bank balances) totaling \$321,609. Under state law, these deposits (or the resulting bank balances) are required to be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Following is a schedule which depicts the unsecured deposits at December 31, 1995:

	Sabine Bank	Verona Bank	Merchants and Farmers Bank
Collected bank balances	\$189,080	\$134,197	\$102,824
Federal deposit insurance	100,000	100,000	100,000
Collateral pledged to guarantee deposits		<u>1,487,243</u>	<u>76,027</u>
Excess security pledged at December 31, 1995		<u>\$1,453,146</u>	<u>\$73,309</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1995:

	General Fund	Special Revenue Funds	Total
Commissions on fees	\$3,984		\$3,984
Court costs	7,187		7,187
Grants from LA Department of Social Services:			
Title IV-D		\$22,513	22,513
Innocent payments		3,821	3,821
Grant from Louisiana Commission on Law Enforcement	8,723		8,723
Other	<u>3,128</u>		<u>3,128</u>
Total	<u>\$38,002</u>	<u>\$26,334</u>	<u>\$64,336</u>

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 1995	\$89,811
Additions	NONE
Deletions	NONE
Balance December 31, 1995	\$89,811

5. DEFINED BENEFIT PENSION PLAN

The District Attorney provides retirement, death and disability benefits to his assistants who qualify through a cost-sharing multiple employer public employee retirement system pension plan. The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employer 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. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 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 53 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100 per cent of 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 20 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 35 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 5 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Greenville, Louisiana**

**Notes to the Financial Statements (Continued)**

*Funding Policy.* Contributions to the System include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The 0.2 per cent is the statutory established rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System. After receiving actuarial valuation results as provided in L.H.S. 11:1099 A (3), the committee established the employer contribution rate at 2.5%, effective July 1, 1994. The 30th Judicial District Attorney's contributions to the District Attorney's Retirement System for the years ending December 31, 1993 and 1994 were \$2,323, and \$1,354, respectively, equal to the required contributions for each year. There were no employer required contributions for the year ended December 31, 1995.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

Secretaries and other employees of the district attorney's office are members of the Parishial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Actuarially required contributions and actual contributions made by the employer and employees are included as part of pension fund reporting of the Vernon Parish Police Jury.

Additional salary increments paid to secretarial personnel are paid under the Social Security System. In addition to the employer contributions withheld, the District Attorney contributes a matching amount as a per cent of gross salary to the Social Security System.

**6. LITIGATION AND CLAIMS**

At December 31, 1995, there is no litigation pending against the district attorney.

**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 by the Vernon Parish Police Jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the district attorney's office.

**8. FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The district attorney participates in the United States Department of Health and Human Services Child

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

Leesville, Louisiana

Notes to the Financial Statements (Continued)

Support Enforcement Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Louisiana Department of Social Services on a monthly basis.

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

The district attorney also participates in the United States Department of Justice Drug Control and Systems Improvement, CPDA No. 16.379. The objective of this program is to provide financial assistance to units of local government for the purpose of increasing the apprehension, prosecution, adjudication, detention, rehabilitation, education, and treatment of persons who violate state and local laws relating to production, possession, and transfer of controlled substances.

**9. LOCAL AGENCY COMPENSATED  
ENFORCEMENT (LACE) PROGRAM**

The Local Agency Compensated Enforcement (LACE) Program is an intergovernmental agreement between the Louisiana Department of Public Safety and Corrections, Office of State Police; the Sheriff and Clerk of Court of Vernon Parish; and the District Attorney of the Thirtieth Judicial District. Because of a poor economy forcing cutbacks in manpower of the Office of State Police and in order to adequately police the highways of the judicial district, State Police Troop E will provide off-duty police officers to work the LACE detail. The detail performs normal traffic duties by patrolling high-accident and high-non-compliance areas. The district attorney provides funding to pay salaries directly to the participating officers on a contracted-services basis and furnishes some radar equipment. The Office of State Police furnishes all automobiles and other equipment.



DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1985

**SPECIAL REVENUE FUNDS**

**Title IV-D Fund**

The Title IV-D Fund was authorized by Act 117 of 1973 to establish family and child support programs compatible with Title IV-D of the Social Security Act. Use of the funds is for ordinary and necessary expenditures 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 CHECKS COLLECTION FEE FUND**

The Worthless Checks Collection Fee Fund was authorized by Louisiana Revised Statutes 46:15. The fund accounts for a specific fee charged by the district attorney for collecting and processing worthless checks. Expenditures from this fund are at the sole discretion of the district attorney, except that funds may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	TITLE IV-D	WORTHLESS CHECKS COLLECTION FEE	TOTAL
<b>ASSETS</b>			
Cash	\$19,136	\$25,603	\$44,739
Grants receivable	26,344	—	26,344
<b>TOTAL ASSETS</b>	<b>\$45,500</b>	<b>\$25,603</b>	<b>\$111,103</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$1,433	\$136	\$1,569
Payroll deductions payable	3,660	491	4,151
Due to other governments	—	12,027	12,027
<b>Total Liabilities</b>	<b>4,313</b>	<b>12,654</b>	<b>16,987</b>
Fund Equity - fund balances - reserved - undesignated	51,187	62,949	94,136
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$45,500</b>	<b>\$25,603</b>	<b>\$111,103</b>

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lacoville, Louisiana  
SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

	<u>TITLE 5-D</u>	<u>WORKLESS COUNCIL COLLECTION FEE</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Collection fees		\$8,594	\$8,594
Grants - Louisiana Department of Social Services:			
Title IV-D	\$14,144		14,144
Incentive payments	31,780		31,780
Use of money and property - interest earnings	889	1,825	1,825
Total revenues	<u>147,704</u>	<u>10,219</u>	<u>160,340</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	159,255	17,583	171,847
Operating services	1,751	73	1,824
Professional services	6,000		6,000
Materials and supplies	648	350	998
Travel and seminars	4,826		4,826
Total expenditures	<u>168,300</u>	<u>17,956</u>	<u>186,401</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(4,716)	21,664	16,948
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	28,822	21,265	71,570
<b>END BALANCES AT END OF YEAR</b>	<u>24,106</u>	<u>42,929</u>	<u>67,035</u>

FEDERALLY ASSISTED PROGRAMS

A schedule of federal financial assistance is presented as Schedule 3,

Schedule 3

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1985

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
United States Department of Health and Human Services - Through Louisiana Department of Social Services	13.1783	\$182,604
United States Department of Justice - Through Louisiana Commission on Law Enforcement	36.379	30,377

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

Cecil M. Willis  
CERTIFIED PUBLIC ACCOUNTANT  
200 Brookbridge Drive  
Monroe, LA 71201

MEMBER:  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

TELEPHONE:  
(504) 395-2182

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

HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

I have audited the component unit financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996.

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

Management of the District Attorney of the Thirtieth 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 primary government 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.

EXHIBIT A

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

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

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record.

Respectfully submitted,

  
Cecil M. Willis  
June 28, 1996

EXHIBIT A

CECIL M. WILLES  
CERTIFIED PUBLIC ACCOUNTANT  
280 Berwickridge Drive  
Metairie, LA 71201

MEMBER:  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

TELEPHONE:  
504-885-2882

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

HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

I have audited the component unit financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Thirtieth Judicial District is the responsibility of management of the district attorney. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the district attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under *Government Auditing Standards*.

**AWD002:** Actual versus budget General Fund expenditures

Expenditures incurred in the General Fund for the year ended December 31, 1995, exceeded the variance allowed by law. Louisiana Revised Statutes 39:1500-1504 require that

EXHIBIT B



amendments be prepared and adopted for all General and Special Revenue Funds when actual amounts plus anticipated expenditures are expected to exceed the amount previously budgeted. A budget amendment was not prepared and adopted due to an oversight by management. As a result actual expenditures exceeded budget by \$33,012 (13.74%).

**RESPONSE:**

The District Attorney indicated that in the current and all future years he will more closely monitor the level of expenditures incurred monthly and when necessary prepare, advertise and appropriately adopt amendments to his operating budget.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1995 component unit financial statements are presented fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1996, on those component unit financial statements.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

  
Cecil M. Willie  
June 28, 1996

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that would be significant and/or material to the Federal financial assistance program. The report on compliance with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to the Federal financial assistance program.

CECIL M. WILLES  
CERTIFIED PUBLIC ACCOUNTANT  
200 Hendersonbridge Drive  
Metairie, LA 70001

**MEMBER:**  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**  
(504) 396-2982

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

**HONORABLE WILLIAM E. TELLEY**  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

I have audited the component unit financial statements of Thirtieth Judicial District Attorney, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I 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 the audit for the year ended December 31, 1995, I considered the internal control structure of the Thirtieth Judicial District Attorney, Lafayette, LA., in order to determine the auditing procedures for the purpose of expressing an opinion on component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to the audit of the component unit financial statements in a separate report dated June 28, 1996.

**EXHIBIT C**

The management of the Thirtieth Judicial District Attorney 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 primary government financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

General Requirements	Specific Requirements
*Political activity	*Matching
*Civil rights	*Establish parity
*Cash management	
*Federal financial reports	
*Drug-free Workplace Act	

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

During the year ended December 31, 1995, the Thirtieth Judicial District Attorney, Leesville, LA., had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

1. Child Support Enforcement Title IV-D
2. Drug Control and Systems Improvement

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

My consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reparable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the management of the Thirtieth Judicial District Attorney, its cognizant audit agency, other agencies granting funds to agency and to the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
Kevin M. Wilkin  
Monroe, Louisiana  
June 28, 1996

CECEL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT  
208 Brockbridge Drive  
Monroe, LA 71208

**MEMBERS:**

American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**  
504 336-1982

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

HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lecadeville, Louisiana

I have audited the component unit financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996.

In connection with my audit of the December 31, 1995 component unit financial statements of the District Attorney of the Thirtieth Judicial District and with my consideration of the district's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments", I selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed, eligibility and special requirements (if any) that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Thirtieth Judicial District Attorney's compliance with those requirements. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

**FINDING:** Actual versus budget General Fund expenditures

EXHIBIT D

Expenditures incurred in the General Fund for the year ended December 31, 1985, exceeded the variance allowed by law. Louisiana Revised Statutes 99-1301-1314 requires that amendments be prepared and adopted for all General and Special Revenue Funds when actual amounts plus anticipated expenditures are expected to exceed the amount previously budgeted. A budget amendment was not prepared and adopted due to an oversight by management. As a result actual expenditures exceeded budget by \$35,912 (13.74%).

**RESPONSE:**

The District Attorney indicated that in the current and all future years he will more closely monitor the level of expenditures incurred monthly and when necessary prepare, advertise and appropriately adopt amendments to his operating budget.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1985 component unit financial statements are presented fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1986, on these component unit financial statements.

This report is intended for the management of the District Attorney of the Thirtieth Judicial District, its cognizant audit agency, other agencies granting funds to the district and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
Paul M. Willis  
Auditor, Louisiana  
June 28, 1986

CECIL M. WILLIAMS  
CERTIFIED PUBLIC ACCOUNTANT  
100 Breckenridge Drive  
Monroe, LA 71201

MEMBER:  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

TELEPHONE:  
010 360-2992

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

I have audited the component unit financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated June 28, 1996.

I have applied procedures to test the Thirtieth Judicial District Attorney's compliance with the following requirements applicable to its federal financial assistance programs which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1995: Political Activity, Civil Rights, Cash Management, Federal Financial Reports, and Drug-Free Workplace Act that are applicable to these transactions.

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

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under *Government Auditing Standards*.

**FINDING:** Actual versus budget General Fund expenditures.

Expenditures incurred in the General Fund for the year ended December 31, 1995, exceeded the variance allowed by law. Louisiana Revised Statutes 39:1301-1314 require that amendments be prepared and adopted for all General and Special Revenue Funds when actual amounts plus anticipated expenditures are expected to exceed the amount previously budgeted. A budget amendment was not prepared and adopted due to an oversight by management. As a result actual expenditures exceeded budget by \$59,012 (13.74%).

EXHIBIT E



RESPONSE:

The District Attorney indicated that in the current and all future years he will more closely monitor the level of expenditures incurred monthly and when necessary prepare, advertise and appropriately adopt amendments to his operating budget.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1995 component unit financial statements are prepared fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1996, on these component unit financial statements.

This report is intended for the management of the District Attorney of the Thirtieth Judicial District, its cognizant audit agency, other agencies granting funds to the District Attorney of the Thirtieth Judicial District and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Philip M. Wilkins  
Monroe, Louisiana  
June 28, 1996