

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 1995

3. The bank deposits in the Adolescent Diversion Program's account were not supported by deposit slips that disclosed the source of funds. Without adequate records it is very difficult to determine all funds were received and deposited to the program account.

Response:

This is a problem that has been addressed in the past and it was the District Attorney's belief it had been corrected, however, it would be corrected immediately.

4. As December 31, 1995, deposits in banks exceeded the amount secured by Federal deposit insurance and pledged securities by \$4,000.35. State law requires all funds held in banks to be secured by either federal deposit insurance or pledged securities.

Response:

They have complied with this law for years, but in December of 1995 they received approximately \$200,000.00 which made their deposits exceed the securities pledged by the bank. In just a matter of a few days they paid expenses related to these funds in excess of 160,000.00. This solved the problem and it should not be a problem again. However, if funds are received again securities will be pledged before the funds are deposited.

DAVID Q. RICHLANDSON

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

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1360
Talulah, Louisiana 71284

In connection with my audit of the 1985 general purpose financial statements of District Attorney of the Sixth Judicial District and with my study and evaluation of District Attorney of the Sixth Judicial District internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget 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, 1985.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and reporting 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 District Attorney of the Sixth Judicial District's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that District Attorney of the Sixth Judicial District had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of District Attorney of the Sixth Judicial District management and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Talulah, Louisiana
July 28, 1986



DAVID G. RICHARDSON

Certified Public Accountant

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1980 STANDARD

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable James E. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 2808
Thulach, Louisiana 71284

I have audited the general purpose financial statements of District Attorney of the Sixth Judicial District, as of and for the year ended December 31, 1985, and have issued my report thereon dated July 29, 1986.

I conducted my audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to District Attorney of the Sixth Judicial District, is the responsibility of District Attorney of the Sixth Judicial District management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of District Attorney of the Sixth Judicial District'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 District Attorney of the Sixth Judicial District failed to comply with the statutory requirement of completion of the audit report within six months of the year end. The general purpose financial statements do not include an adjustment for any liability that may result from this noncompliance.

I considered this instance of noncompliance in forming my opinion on whether the District Attorney of the Sixth Judicial District general purpose 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 July 29, 1986, on those general purpose financial statements.

This report is intended for the information of District Attorney of the Sixth Judicial District management and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Thulach, Louisiana
July 29, 1986



Page Three

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tululah, Louisiana

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.

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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted the following matter involving the internal control structure and its operation that I consider to be material weaknesses as defined above. The condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Sixth Judicial District for the year ended December 31, 1995.

The lack of separation of duties in relation to the cash accounts would allow errors or irregularities to exist and not be detected in a timely manner.

No major agencies letter was issued.

This report is intended for the information of the management of District Attorney of the Sixth Judicial District and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tululah, Louisiana
July 29, 1996



DAVID Q. McHARRISON

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

Honorable James D. Calveit
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1388
Tulouis, Louisiana 71284

I have audited the general purpose financial statements of District Attorney of the Sixth Judicial District for the year ended December 31, 1986, and have issued my report thereon dated July 29, 1986.

I conducted my audit in accordance with generally accepted auditing standards, Comptroller Auditing Standards issued by the Comptroller General of the United States; and Office Management and Budget (OMB) circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1986, I considered the Attorney's internal control structure in order to determine my auditing procedure for the purpose of expressing my opinion on the Attorney's general purpose financial statements and not to provide assurance on the internal control structure. 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 my audit of the general purpose financial statements in a separate report dated July 29, 1986.

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

DAVID G. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

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REPORT OF INDEPENDENT AUDITORS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1388
Thibodaux, Louisiana 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 1995, and for the year then ended. These general purpose financial statements are the responsibility of District Attorney of the Sixth Judicial District management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of District Attorney of the Sixth Judicial District, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of District Attorney of the Sixth Judicial District, taken as a whole. The accompanying combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Thibodaux, Louisiana
July 29, 1996



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISH OF EAST CALIBRELL, MADISON AND TERREBO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

	Governmental Fund Type		Account Group	Total (Memorandum Only)
	General Fund	Special Revenue Funds	General Fixed Assets	
ASSETS				
Cash	\$254,813.23	\$138,925.23	\$	\$393,738.46
Investments, at cost		188,911.98		188,911.98
Receivables:				
Commission of Fees and Fees/charges	48,878.30	23,815.28		72,693.58
Equipment			228,919.28	228,919.28
Total assets	<u>\$352,691.53</u>	<u>\$391,652.49</u>	<u>\$228,919.28</u>	<u>\$973,263.30</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 62,725.55	\$ 632.60	\$	\$ 63,358.15
Accrued and withheld payroll	3,865.37	3,182.65		7,048.02
Total liabilities	<u>\$ 66,590.92</u>	<u>\$ 3,815.25</u>	<u>\$</u>	<u>\$ 70,406.17</u>
Fund Equity:				
Investment in general fund assets	\$	\$	\$228,919.28	\$228,919.28
Fund balance - unreserved - unassigned	290,101.61	258,663.31		548,764.92
Total fund equity	<u>\$290,101.61</u>	<u>\$258,663.31</u>	<u>\$228,919.28</u>	<u>\$777,684.20</u>
Total liabilities and fund equity	<u>\$356,692.53</u>	<u>\$362,501.56</u>	<u>\$228,919.28</u>	<u>\$948,113.37</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, HENRIEN AND TERREBE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

	General Fund	Special Revenues Fund	Total (Memorandum Only)
REVENUES			
Commission of fines & forfeitures	\$ 38,492.32	\$	\$ 38,492.32
Tax on money & property - interest income	66.62	5,218.84	5,285.46
Grants			
Federal		193,395.16	193,395.16
State		121,648.48	121,648.48
Other revenues	325,651.18	155.83	325,807.01
Intergovernmental	85,944.87		85,944.87
Total revenues	<u>\$237,181.89</u>	<u>\$349,414.31</u>	<u>\$586,596.21</u>
EXPENDITURES			
General government - judicial:			
Salaries & related benefits	\$ 84,386.04	\$25,803.32	\$110,189.36
Travel	9,948.78	13,663.51	23,612.29
Material and supplies:			
Office	49,857.86	38,463.33	88,321.19
Automobile	7,227.15	3,158.08	10,385.23
Contracted services	66,878.77	27,058.58	93,937.35
Capital outlay		28,268.46	28,268.46
Other expenditures	18,907.34	2,178.82	21,086.16
Total expenditures	<u>\$237,505.97</u>	<u>\$117,938.18</u>	<u>\$355,444.15</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$139,675.92</u>	<u>\$231,476.13</u>	<u>\$371,152.05</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers to	\$ 77,000.00	\$ 77,258.20	\$ 154,258.20
Operating transfers out	(77,000.00)	(77,258.20)	(154,258.20)
Total other financing sources (uses)	<u>\$</u>	<u>\$</u>	<u>\$</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$139,675.92</u>	<u>\$231,476.13</u>	<u>\$371,152.05</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>\$ 22,478.52</u>	<u>\$274,806.16</u>	<u>\$297,284.68</u>
FUND BALANCE AT END OF YEAR	<u>\$139,675.92</u>	<u>\$506,282.29</u>	<u>\$645,958.21</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Sixth 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 financial reporting principles.

B. Reporting Entity

In conformance with GASB codification Section 2100, the District Attorney of the Sixth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorney's also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is financially independent and operate autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 13:271.11, which provided that 12 percent of the fees collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Fund Accounting (continued)

Title IV-D Special Revenue Fund

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

Worthless Check Collection
Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for 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

Recesses-commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collectors. Grants are recorded when the district attorney is entitled to the funds. 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.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENNIS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1995

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Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tulula, Louisiana

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

In the administrative of several funds, the same employee wrote checks to pay bills, had signature authority on the checking account, handled all bank deposits and reconciled the bank statements.

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.

My 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, I noted the following matter involving the internal control structure and its operation that I consider to be material weaknesses as defined above. The condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Sixth Judicial District for the year ended December 31, 1995.

The lack of separation of duties in relation to the cash accounts would allow errors or irregularities to exist and not be detected in a timely manner.

No management letter was issued.

This report is intended for the information of the management of District Attorney of the Sixth Judicial District and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tulula, Louisiana
July 29, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
GENERAL REQUIREMENTS APPLICABLE TO FEDERAL ASSISTANCE PROGRAMS

District Attorney of the Sixth Judicial District
Tulahoma, Louisiana

I have audited the general purpose statements of the District Attorney of the Sixth Judicial District as of and for the year ended December 31, 1986, and have issued my report thereon dated July 29, 1988.

I have applied procedures to test the District Attorney of the Sixth Judicial District in compliance with the following requirements applicable to its federal financial assistance program, which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1986, political activity, civil rights, cash management, federal financial reports, group-fee workplace act and administrative requirements.

My procedures were limited to the applicable procedures described in the Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Sixth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of non-compliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Sixth Judicial District had not complied in all material respects with these requirements.

This report is intended for the information of the District Attorney and the Louisiana Legislative Auditor's Office. This intention is not intended to limit the distribution of this report, which is a matter of public record.

Tulahoma, Louisiana
July 29, 1988



INTERNAL CONTROL
AND
COMPLIANCE REPORTS
AND REPORT ON THE SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBONNE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Non-Support Fund	Non-Support Special	Substantive Division Program	Total
REVENUES				
Receivables				
Receivables of property -				
Interest income	\$	\$ 3,218.84	\$	\$ 3,218.84
Grants:				
Federal	154,053.88		89,343.33	243,397.21
State		113,948.48	6,890.00	120,838.48
Other revenues		153.83		153.83
Total revenues	<u>\$154,053.88</u>	<u>\$113,948.48</u>	<u>\$ 96,233.33</u>	<u>\$364,235.69</u>
EXPENDITURES				
General governmental - judicial:				
Salaries & related benefits	\$348,783.94	\$ 12,343.00	\$ 55,296.30	\$416,423.24
Travel	2,843.25	8,093.58	2,323.28	13,260.11
Materials & supplies:				
Office	13,848.60	6,428.71	4,288.18	24,565.49
Automobile		1,158.00		1,158.00
Contracted services	8,737.90		18,771.54	27,509.44
Capital outlay and equipment		28,258.46		28,258.46
Other expenditures	1,128.00		848.32	1,976.32
Total expenditures	<u>\$375,497.69</u>	<u>\$ 46,228.75</u>	<u>\$ 77,196.24</u>	<u>\$498,922.68</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$ 121,443.81)</u>	<u>\$ 67,719.73</u>	<u>(\$ 18,962.91)</u>	<u>\$ 139,976.55</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 37,338.20	\$	\$	\$ 37,338.20
Operating transfers out		<u>(37,338.20)</u>		<u>(37,338.20)</u>
Total other financing sources (uses)	<u>\$ 37,338.20</u>	<u>(\$ 37,338.20)</u>	<u>\$</u>	<u>(\$ 37,338.20)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES	\$ 4,873.38	(\$ 14,948.14)	(\$ 6,480.91)	16,124.33
FUND BALANCE AT BEGINNING OF YEAR	24,000.00	242,948.19	1,853.38	268,801.57
FUND BALANCE AT END OF YEAR	<u>\$ 28,873.38</u>	<u>\$127,999.05</u>	<u>\$ 1,372.47</u>	<u>\$258,244.90</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENNIS
DECEMBER 31, 1995

The exit conference was held on July 28, 1996 in the District Attorney's office. Present at the meeting were Sandra Ratcliff, Administrative Assistant, Judy Stoney, District Attorney's Secretary and David Richardson, Certified Public Accountant, James Caldwell, District Attorney. The following items were discussed:

Prior Year Deficiency:

1. The bank deposits made in the Adolescent Diversion Program's account were not supported by deposit slips that disclosed the source of funds.

This was corrected for a very short period of time, but has continued to be a problem. It was addressed as a current year problem also. James Caldwell stated that the procedures in this program has been strengthened and this matter resolved.

2. The paid bill file did not contain complete details supporting some travel expenses. Some expense reports did not disclose the business purpose, location or parties involved.

Progress has been made in this area, but there are still some travel expenses that do not contain all required documentation.

Current Year Problems:

1. Separation of Duties:

In the various several funds one employee performs all duties relative to control of the cash account for that fund. These duties include incurring the expenses, writing the checks to pay the bills, making deposits, reconciliation of bank accounts, while there is some direct oversight by the District Attorney it is not sufficient to disclose errors or irregularities in a timely manner.

Response:

The District Attorney agreed and will separate some of these duties among the existing employees.

2. The paid bill file did not contain complete details supporting some travel expenses. Some travel reports did not contain motel receipts and all credit card charge tickets were not turned in by the parties incurring the charges.

Response:

This is an area that the District Attorney has worked on in the past and he thought it was in compliance now, but he would instruct all employees that no further reimbursements would be made unless all paper work was complete.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CALDWELL, MADISON AND TERREBE
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Revenue Recognized</u>	<u>Expended/Allocated</u>
Title IV-B Child Support Enforcement	<u>15.285</u>	\$124,851.83	\$185,770.56
Adolescent Diversion Fund	<u>81.859</u>	<u>69,343.33</u>	<u>75,829.50</u>
Total		<u>\$194,195.16</u>	<u>\$261,599.56</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1990

	Special 122 Fund	Non Check Section	Asset Performance Fund	Total
REVENUES				
Commissions on fines & confessions	\$ 79,482.52	\$	\$	\$ 79,482.52
Other revenues	38,389.28	7,671.18	279,390.25	325,450.18
Intergovernmental	55,944.47			55,944.47
Use of money - interest income			44.62	44.62
Total revenues	\$174,820.27	\$ 7,671.18	\$279,434.87	\$461,926.32
EXPENDITURES				
General government - judicial:				
Salaries & related benefits	\$ 77,372.78	\$ 7,013.26	\$	\$ 84,386.04
Travel	6,846.76			6,846.76
Material and supplies:				
Office	68,728.70	79.18		68,807.88
Automobile	7,327.15			7,327.15
Contracted services	9,900.00		36,178.17	46,078.17
Other expenditures	10,825.34			10,825.34
Total expenditures	\$159,620.73	\$ 7,092.42	\$ 36,178.17	\$202,891.32
Excess or amounts over expenditures	\$ 14,999.54	\$ 578.76	\$213,256.70	\$238,834.98
OTHER FINANCING SOURCES (USES)				
Operating transfers to	\$ 20,000.00	\$	\$	\$ 20,000.00
Operating transfers out				
Total other financing sources (uses)	\$ 20,000.00	\$	\$	\$ 20,000.00
EXCESS OF (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
	\$ 34,406.04	\$ 578.74	\$213,256.70	\$257,641.48
FUND BALANCE AT BEGINNING OF YEAR	12,388.82	4,111.22	3,768.78	20,268.82
FUND BALANCE AT END OF YEAR	\$ 46,814.86	\$ 4,710.01	\$217,025.48	\$268,550.35

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These transactions are recorded when the funds are received or expended.

E. Budgets

The district attorney adopts a budget for all funds under his control. These budgets are planned and prepared by the managers of each fund.

F. Encumbrances

The district attorney does not use encumbrance accounting.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All cost is not available.

All of the district attorney's fixed assets are equipment. Of the \$228,979.26 of equipment owned by the district attorney's office at December 31, 1995, \$218,394.28 of it was valued at historical cost and \$10,585.00 was valued at estimated historical cost.

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Compensated Absences

The district attorney has the following policy related to vacation and sick leave: Employees of the district attorney's office are granted from five days to ten days annual leave each year, depending on length of service. Annual leave must be used in the year earned. Upon termination, unused annual leave is forfeited. The district attorney grants sick leave to his employees on an as needed basis.

2. Total Columns on Statements

The total columns on the statements are captioned *Minorization Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1995, the district attorney has cash and cash equivalents totaling \$532,708.42 as follows:

Demand deposits	\$142,592.18
Interest-bearing demand deposits	<u>390,116.24</u>
Total	<u>\$532,708.42</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities 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. These securities are held in the name of the pledging fiscal agent bank in a holding at custodial bank that is mutually acceptable to both parties. At December 31, 1995, the district attorney had \$532,708.42 in deposits. These deposits are secured from risk by \$178,350.07 of federal deposits insurance and \$350,000.00 of pledge securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of OASB Statement 3, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 11 - FEDERAL FINANCIAL ASSISTANCE PROGRAM (CONTINUED)

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, those 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 reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

The District Attorney also participates in the Adolescent Diversion Program. This program is also funded by Federal payment. The reimbursement payments are restricted by a formal agreement between the district attorney and the Region VI Alcohol and Drug Abuse office. The contract includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 1995

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

STATE OF LOUISIANA

PARISHES OF EAST CARROLL, MADISON AND TERREBE

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1985

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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: 10/25/86

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 6 - PENSION PLAN (CONTINUED)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 comprehensive annual financial report. The District Attorney of the Sixth Judicial District does not guarantee the benefits by the System.

NOTE 7 - LEASES

None

NOTE 8 - LITIGATION AND CLAIM

The district attorney was not involved in any litigation at December 31, 1995.

NOTE 9 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 1995.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the Sixth Judicial District expended \$176,436.65 and \$58,270.21 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 6 - PENSION PLAN (CONTINUED)

This basic benefit is subject to the following early retirement reductions: if service at retirement is less than 18 years, the basic benefit is reduced 3 percent each year that retirement precedes age 62; if service at retirement is greater than 18 years but less than 23 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 60; if service at retirement is greater than 23 years but less than 30 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 55. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 30 years of service and do not withdraw their employee contributions may retire at or after age 60 or at or after age 55 if service at termination was at least 18 years, and receive the benefit accrued to their date of termination, subject to the reduction stated above. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system. Based on actuarial methods and assumptions, employer contributions are currently 3-1/4 percent of covered salaries.

Other employees of the District Attorney are covered by the Retirement System of the State of Louisiana. The System requires employees to contribute 9-1/2 percent of their salaries and a employer contribution of 8-1/4 percent of covered salaries.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 1995

District Attorney and Assistant District Attorneys

Contribution rate - employees	7%
Contribution rate - employer	3-1/4%
Total current year payroll	<u>\$108,093.00</u>
Total current year covered payroll	<u>\$108,093.00</u>

Employees

Contribution rate - employees	9-1/2%
Contribution rate - employer	8-1/4%
Total current year payroll	<u>\$172,863.36</u>
Total current year covered payroll	<u>\$212,621.52</u>

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995**

NOTE 3 - INVESTMENTS

As December 31, 1995, the district attorney has investments totaling \$106,911.98 as follows:

	Carrying Amount	Market Value
Louisiana Delta Bank Certificate of Deposit	\$ 22,770.75	\$ 22,770.75
Guaranty Bank & Trust Certificate of Deposit	28,394.66	28,394.66
Hibernia National Bank	26,894.17	26,894.17
Coast Keys Bank Certificate of Deposit	28,852.40	28,852.40
Total	\$106,911.98	\$106,911.98

NOTE 4 - RECEIVABLES

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

Class of Receivable	General Fund	Special Revenues	Total
Accounts	\$ 23,871.80	\$ 7,790.88	\$ 31,662.68
Other	27,827.67	18,884.28	46,711.95
Total	\$51,699.47	\$26,675.16	\$78,374.63

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

Balance, January 1, 1995	\$200,008.80
Additions	28,250.66
Balance, December 31, 1995	\$228,259.46

NOTE 6 - PENSION PLAN

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

All clerical attorneys and assistant district attorneys who elect, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service. The basic retirement benefit, payable monthly for life, is equal to 2 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary.

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

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Baton Rouge, Louisiana 71202

I have audited the general purpose financial statements of District Attorney of the Sixth Judicial District of and for the year ended December 31, 1995, and have issued my report thereon dated July 20, 1996.

I have 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 the I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing my audit of the general purpose financial statement of the District Attorney of the Sixth Judicial District 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 my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
COMBINED BALANCE SHEET - GENERAL FUNDS
DECEMBER 31, 1995

	Special JSE Fund	Bal Check Reserve	Asset Perfection Fund	Total
ASSETS				
Cash	\$ 4,988.93	\$ 8,718.03	\$283,186.36	\$296,813.32
Receivables:				
Commissions of fines and forfeitures	<u>48,819.30</u>	<u> </u>	<u> </u>	<u>48,819.30</u>
Total assets	<u>\$ 50,798.23</u>	<u>\$ 8,718.03</u>	<u>\$283,186.36</u>	<u>\$342,692.62</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ 4,946.78	\$	\$ 50,718.77	\$ 55,720.80
Accrued and withheld payroll taxes	<u>1,885.52</u>	<u> </u>	<u> </u>	<u>1,885.52</u>
Total liabilities	<u>\$ 6,812.30</u>	<u>\$</u>	<u>\$ 50,718.77</u>	<u>\$ 60,381.12</u>
Fund Equity:				
Fund balance - unreserved - undesignated	<u>\$ 44,973.00</u>	<u>\$ 8,718.03</u>	<u>\$128,417.49</u>	<u>\$282,108.52</u>
Total liabilities and fund equity	<u>\$ 53,785.30</u>	<u>\$ 8,718.03</u>	<u>\$283,186.36</u>	<u>\$345,692.62</u>