

DISTRICT ATTORNEY OF THE SOUTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBONNE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

Schedule A

	Non-Support Unit	Non-Support Special	Admission Diversion Program	Total
REVENUES				
Use of money of property - interest income	\$	\$ 8,202.00	\$	\$ 8,202.00
Grants:				
Federal	125,526.85		67,324.06	192,850.91
State		119,513.69	24,872.42	144,386.11
Other revenues			1,045.98	1,045.98
Total revenues	<u>\$125,526.85</u>	<u>\$127,716.69</u>	<u>\$93,242.46</u>	<u>\$346,485.90</u>
EXPENDITURES				
General government - judicial:				
Salaries & related benefits	\$190,415.97	\$ 13,812.70	\$68,830.08	\$373,058.75
Travel	2,238.41	3,427.76	3,525.96	9,192.13
Materials & supplies:				
Office	18,356.69	5,878.14	3,287.97	27,522.80
Automobile		2,197.19		2,197.19
Contracted services	8,251.48	4,136.41	17,688.90	29,076.89
Capital outlay and equipment		1,405.98	948.92	2,354.90
Other expenditures	485.80	23,756.43		24,242.23
Total expenditures	<u>\$228,848.35</u>	<u>\$48,747.38</u>	<u>\$90,501.86</u>	<u>\$368,107.59</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$102,881.50)	\$78,969.31	\$2,740.60	\$-22,171.59
OTHER FINANCING SOURCES (USES)				
Operating transfer in	\$ 23,000.00	\$	\$	\$ 23,000.00
Operating transfer out		(23,000.00)		(23,000.00)
Total other financing sources (uses)	<u>\$ 23,000.00</u>	<u>(\$ 23,000.00)</u>	<u>\$</u>	<u>\$</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES	(\$ 79,881.50)	\$55,969.31	\$ 2,740.60	\$-21,171.59
FUND BALANCE AT BEGINNING OF YEAR	<u>28,875.96</u>	<u>228,438.50</u>	<u>1,367.42</u>	<u>258,681.88</u>
FUND BALANCE AT END OF YEAR	<u>\$ 48,994.46</u>	<u>\$284,407.81</u>	<u>\$ 5,108.02</u>	<u>\$338,509.29</u>

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

	Special Funds	Hot Check Section	Asset Forfeiture Fund	Bail Bond Account	Total
ASSETS					
Cash	\$43,542.88	\$3,305.04	\$15,449.78	\$11,677.38	\$73,975.09
Receivables:					
Commissions of fees and forfeitures	43,303.64	_____	_____	_____	43,303.64
Total assets	<u>\$86,846.52</u>	<u>\$3,305.04</u>	<u>\$15,449.78</u>	<u>\$11,677.38</u>	<u>\$117,678.73</u>
LIABILITIES					
Liabilities:					
Accounts payable	\$ 4,780.60	\$ _____	\$14,414.35	\$11,677.36	\$30,872.31
Accrued and withheld payroll taxes	1,633.57	_____	_____	_____	1,633.57
Total liabilities	<u>\$ 6,414.17</u>	<u>\$ _____</u>	<u>\$14,414.35</u>	<u>\$11,677.36</u>	<u>\$32,516.08</u>
Fund Equity:					
Fund balance - unreserved - undesignated	80,432.35	3,105.04	1,035.43	80 _____	84,568.65
Total liabilities and fund equity	<u>\$86,846.52</u>	<u>\$3,305.04</u>	<u>\$15,449.78</u>	<u>\$11,677.38</u>	<u>\$117,678.73</u>

STATE OF MICHIGAN - DEPARTMENT OF TREASURY
 STATE OF MICHIGAN
 DIVISION OF STATE CAPITAL, SERVICES AND REVENUE
 24 WEST HAYWARD - GRAND RAPIDS
 1500 WEST STATE STREET, SUITE 201, LANSING

	Special 120 Fund	Gen Fund 1000000	Intergov Fund	Int'l Fund	State Account	Total
REVENUE						
Contributions or Fees - 1	\$ 80,750.00	\$ 1,750.15	\$	\$	\$	\$ 82,500.15
Distributions	\$ 200.00					\$ 200.00
Other Income	\$ 200.00					\$ 400.00
Intergovernmental	\$ 4,700.00		\$ 5,000.00			\$ 9,700.00
Net of Entry - Deposited Income						\$ 2,000.00
Total Revenue	\$15,850.00	\$ 1,750.15	\$ 5,000.00	\$	\$ 1,750.15	\$23,350.30
EXPENDITURES						
General government - (Federal)	\$ 20,000.00	\$ 11,210.16	\$	\$	\$	\$ 31,210.16
Salaries & Related Services	\$ 8,912.91					\$ 8,912.91
Travel						\$ 150.00
Material and supplies	\$ 5,270.00					\$ 5,270.00
Office	\$ 4,817.00					\$ 4,817.00
Telephone	\$ 1,315.00					\$ 1,315.00
Contractual services	\$ 5,000.00					\$ 5,000.00
Other expenditures						\$ 107,200.00
Total expenditures	\$35,304.91	\$ 11,210.16	\$	\$	\$	\$ 46,515.07
NET CONTRIBUTION OF REMOVED FROM CONTRIBUTIONS	<u>\$ 2,000.00</u>	<u>\$ 5,439.99</u>	<u>\$ 5,000.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 17,879.99</u>
OTHER FINANCIAL RESOURCES (2010)						
Operating transfers in	\$ 41,120.15	\$	\$	\$	\$	\$ 41,120.15
Operating transfers out			<u>\$ 4,000.00</u>			<u>\$ 4,000.00</u>
Total other financing resources (total)	\$ 41,120.15	\$	<u>\$ 5,000.00</u>	\$	\$	\$ 46,120.15
CHANGE OF LIABILITIES OF ACCOUNTS AND OTHER RESOURCES FROM CONTRIBUTIONS AND OTHER FUNDS	\$ 20,000.00	\$ 1,800.00	\$ 100,000.00	\$	\$	\$ 121,800.00
NET CHANGE AT BEGINNING OF YEAR	<u>\$ 6,000.00</u>	<u>\$ 6,120.00</u>	<u>\$ 20,000.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 32,120.00</u>
NET BALANCE AT END OF YEAR	\$ 26,000.00	\$ 3,150.00	\$ 1,200.00	\$	\$	\$ 30,350.00

DAVID Q. RICHARDSON
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RECEIVED
JUN 20 1997
LEGISLATIVE AUDITOR

REPORT OF INDEPENDENT AUDITORS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tulalaha, Louisiana 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 1996, 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, "Audit 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, 1996, 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.

Tulalaha, Louisiana
June 26, 1997

David Q. Richardson

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1990

	Government Fund Type		Account Group	Total (Memorandum Only)
	General Fund	Special Revenue Funds	General Fund Assets	
ASSETS				
Cash	\$ 73,775.09	\$170,523.88	\$	\$244,298.97
Investments, at cost		132,893.08		132,893.08
Receivables:				
Commissions on fines and forfeitures	43,300.64	17,887.20		61,187.84
Equipment			231,275.08	231,275.08
Total assets	<u>\$117,075.73</u>	<u>\$310,586.96</u>	<u>\$231,275.08</u>	<u>\$658,937.77</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 38,871.51	\$ 6,516.73	\$	\$ 45,388.24
Accrued and withheld payroll taxes	1,637.57	3,961.28		5,598.85
Total liabilities	<u>\$ 40,509.08</u>	<u>\$ 10,478.01</u>	<u>\$</u>	<u>\$ 51,987.09</u>
Fund Equity:				
Investment in general fund assets	\$	\$	\$231,275.08	\$231,275.08
Fund balance - unreserved - undesignated	84,568.65	300,037.72		384,606.37
Total fund equity	<u>\$ 84,568.65</u>	<u>\$300,037.72</u>	<u>\$231,275.08</u>	<u>\$615,881.50</u>
Total liabilities and fund equity	<u>\$125,077.73</u>	<u>\$310,586.96</u>	<u>\$231,275.08</u>	<u>\$666,940.77</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, MADISON AND Tensas
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Commissions of firms & forfeitures	\$ 92,795.00	\$	\$ 92,795.00
Use of money & property - interest income	7,664.00	6,232.00	13,296.00
Grants:			
Federal		192,868.91	192,868.91
State		146,398.11	146,398.11
Other revenues	36,485.18	1,046.88	37,532.06
Intergovernmental	<u>44,795.89</u>	<u> </u>	<u>44,795.89</u>
Total revenues	<u>\$174,980.07</u>	<u>\$145,438.89</u>	<u>\$320,370.05</u>
EXPENDITURES			
General government - judicial:			
Salaries & related benefits	\$ 89,642.26	\$191,037.92	\$280,680.18
Travel	8,982.94	11,991.99	20,974.93
Material and supplies:			
Office	40,548.97	27,874.68	68,224.57
Automobile	14,427.84	2,197.13	16,624.97
Contracted services	6,817.68	24,881.85	31,299.53
Capital outlay		2,955.82	2,955.82
Other expenditures	<u>212,350.58</u>	<u>24,225.23</u>	<u>236,575.81</u>
Total expenditures	<u>\$222,872.89</u>	<u>\$244,886.54</u>	<u>\$467,759.43</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$47,892.72)	\$1,552.35	(\$46,340.37)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 41,323.75	\$ 23,690.00	\$ 65,013.75
Operating transfers out	(41,323.75)	(23,690.00)	(65,013.75)
Total other financing sources (uses)	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(\$106,569.07)	\$ 1,552.35	(\$105,016.72)
FUND BALANCE AT BEGINNING OF YEAR	<u>280,164.40</u>	<u>258,682.31</u>	<u>538,846.71</u>
FUND BALANCE AT END OF YEAR	<u>\$ 173,595.33</u>	<u>\$260,234.66</u>	<u>\$433,830.00</u>

The accompanying notes are an integral part of this statement.

COMBINE STATEMENT OF THE STATE FINANCIAL REPORT

TABLE 5

STATE OF UTAH
 FINANCES AT LAST GENERAL SESSION AND THRU
 COMBINE STATEMENT OF REVENUE, EXPENDITURE - REPORTED AND ACTUAL
 ALL GOVERNMENT FUND TYPES
 FOR THE FISCAL YEAR ENDING IN, 1968

	General Fund			Special Revenue		
	Actual	Actual	Balance	Actual	Actual	Balance
REVENUE						
Contribution of time & facilities	\$ 85,605.00	\$ 90,785.85	\$ 1,185.85	\$	\$	\$
Use of money	7,909.00	7,094.97	(439.96)	4,110.00	4,110.00	4,110.00
Grants:						
Federal	35,800.00	36,485.18	3,485.18	296,500.00	300,400.00	(13,600.00)
State	24,300.00	46,785.80	1,815.80	150,000.00	149,280.11	28,790.11
Other revenues					1,896.98	1,896.98
Intergovernmental						
Total revenues	<u>\$15,800.00</u>	<u>\$178,960.35</u>	<u>\$3,485.85</u>	<u>\$306,500.00</u>	<u>\$351,480.00</u>	<u>\$18,290.00</u>
EXPENDITURES						
General government - judicial:						
Salaries & related benefits	\$ 86,600.00	\$ 89,461.50	(\$ 1,350.50)	\$213,371.00	\$214,857.82	\$ 1,500.48
Travel	12,800.00	8,987.94	1,617.96	15,000.00	11,990.83	8,880.07
Personal & supplies:						
Office	10,100.00	46,349.97	(1,369.87)	24,611.00	37,419.48	(3,000.00)
Accountable	14,000.00	16,437.94	(2,437.94)	2,100.00	2,397.19	(47.19)
Contracted services	6,900.00	6,317.00	17,000.00	27,218.00	25,880.89	2,126.11
Capital facility & equipment	5,800.00	5,800.00	6,000.00	4,800.00	2,319.82	5,644.18
Other expenditures	18,500.00	216,338.96	(1,138.96)	18,800.00	18,213.32	726.71
Travel expenditures	<u>\$18,100.00</u>	<u>\$18,630.00</u>	<u>(1,370.00)</u>	<u>\$18,700.00</u>	<u>\$18,650.35</u>	<u>\$ 1,049.65</u>
EXPENSES OF REVENUE OTHER THAN GOVERNMENTAL	<u>\$138,400.00</u>	<u>\$139,430.39</u>	<u>\$ 1,010.39</u>	<u>\$ 56,800.00</u>	<u>\$ 61,815.65</u>	<u>\$ 15,215.48</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 41,900.00	\$ 41,324.75	\$ 176.25	\$ 24,000.00	\$ 23,800.00	\$ 1,000.00
Operating transfers out	(41,900.00)	(41,324.75)	(176.25)	(24,000.00)	(23,800.00)	(1,000.00)
Local other financing sources (uses)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
EXPENSES OF REVENUE & OTHER SOURCES OTHER THAN GOVERNMENTAL & OTHER FUND	<u>\$138,400.00</u>	<u>\$139,430.39</u>	<u>\$ 1,010.39</u>	<u>\$ 56,800.00</u>	<u>\$ 61,815.65</u>	<u>\$ 15,215.48</u>
TRIP BALANCE AT BEGINNING OF YEAR	<u>289,101.46</u>	<u>289,181.92</u>	<u>120.23</u>	<u>120,482.11</u>	<u>218,680.11</u>	<u>\$ 28,400.48</u>
TRIP BALANCE AT END OF YEAR	<u>\$ 25,451.16</u>	<u>\$ 25,569.85</u>	<u>\$ 118.69</u>	<u>\$23,482.11</u>	<u>\$20,877.17</u>	<u>\$ 15,145.96</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, 1996

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.01, which provided that 12 percent of the fines 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
LAFAYETTE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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 owned 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 15:15, 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

Revenues-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 notified 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
BALLUJAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

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 sources) 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 other investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in (1) 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 approximate 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 \$131,275.08 of equipment owned by the district attorney's office at December 31, 1998, \$120,093.08 of it was valued at historical cost and \$10,182.00 was valued at estimated historical cost.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
BALLBLAIR, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1996, the district attorney has cash and cash equivalents totaling \$244,298.99 as follows:

Demand deposits	\$228,849.17
Interest-bearing demand deposits	<u>15,449.78</u>
Total	<u>\$244,298.95</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 or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district attorney had \$244,298.99 in deposits. These deposits are secured from risk by \$200,000.00 of federal deposits insurance and \$150,000.00 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 GASB Statement 3, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 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, 1996

NOTE 3 - INVESTMENTS

At December 31, 1996, the district attorney has investments totaling \$113,143.58 as follows:

	Carrying Amount	Market Value
Louisiana Delta Bank Certificate of Deposit	\$ 24,025.35	\$ 24,025.35
Quaranty Bank & Trust Certificate of Deposit	38,827.59	38,827.59
Edwards National Bank	28,938.36	28,938.36
Cross Keys Bank Certificate of Deposit	<u>20,152.12</u>	<u>20,152.12</u>
Total	<u>\$113,143.58</u>	<u>\$113,143.58</u>

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 1996:

Class of Receivable	General Fund	Special Revenues	Total
Accounts	\$ 11,478.64	\$10,518.65	\$21,998.29
Other	<u>31,823.59</u>	<u>7,387.55</u>	<u>39,211.14</u>
Total	<u>\$43,302.23</u>	<u>\$17,906.20</u>	<u>\$61,208.43</u>

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

Balance, January 1, 1996	\$228,810.26
Additions	<u>2,355.81</u>
Balance, December 31, 1996	<u>\$231,166.07</u>

NOTE 6 - PENSION PLAN

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

All district attorneys and assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 68 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 68 with at least 18 years of creditable service, or at or after age 55 with at least 18 years of irredimable service. The basic retirement benefit, payable monthly for life, is equal to 3 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
 MONTELEONE, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 6 - PENSION PLAN (CONTINUED)

The 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 30 consecutive (or joint) months that produce the highest average. Employees who terminate with at least 10 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 benefits 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 3 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 3 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 F20.129:

Year Ended December 31, 1996

District Attorney and Assistant District Attorneys

Contribution rate - employees	7%
Contribution rate - employer	3-1/2%
Total current year payroll	<u>\$114,889.30</u>
Total current year covered payroll	<u>\$114,889.30</u>

Employees

Contribution rate - employees	9-1/2%
Contribution rate - employer	3-1/4%
Total current year payroll	<u>\$168,869.07</u>
Total current year covered payroll	<u>\$103,181.03</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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 is 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 employers.

Financial trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996 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, 1996.

**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 1996.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participates in the United States Department of Health and Human Services Support Enhancement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.763. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1996, the District Attorney for the Sixth Judicial District expended \$157,927.65 and \$56,383.58 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
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1996

TABLE OF CONTENTS

	Exhibit	Page
I. FINANCIAL		
Auditor's Report		1
 GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Groups at December 31, 1996	A	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Government Fund Types for the Year Ended December 31, 1996	B	3
Combined Statements of Revenues, Expenditures - Budgeted and Actual - All Government Fund Types for the Year Ended December 31, 1996	C	4
NOTES TO THE FINANCIAL STATEMENTS		5-12
 SUPPLEMENTARY INFORMATION		
Statements of Individual Funds		
General Fund:	<u>Subtotal</u>	
Combining Balance Sheet - General Funds at December 31, 1996	1	14
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - General Funds for the Year Ended December 31, 1996	2	15
Special Revenue Funds:		
Combining Balance Sheet - Special Revenue Funds At December 31, 1996	3	16
Combining Statement of Revenue, Expenditures and Changes in Fund Balance - Special Revenue Funds for the Year Ended December 31, 1996	4	17
Schedule of Federal Financial Assistance	5	18
Exit Conference	6	19

SUPPLEMENTARY INFORMATION

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STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBOON
1996-1997

STATE OF LOUISIANA
STATE-1 00000

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBOON
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1996

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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 APR 03 1997

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1996

	Non-Support Unit	Non-Support Special	Adolescent Diversion Program	Total
ASSETS				
Cash	\$12,917.25	\$156,525.19	(\$1,328.67)	\$178,123.81
Investments, at cost		112,145.98	8,851.10	122,085.08
Receivables:				
Commissions of fines & forfeitures	30,515.65	17,882.55	—	48,398.20
Total assets	\$22,836.90	\$286,553.72	\$7,522.43	\$316,912.05
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 1,875.05	\$ 5,441.68	\$.	\$ 7,316.73
Withheld and accrued payroll taxes	2,286.69	—	1,671.90	3,958.59
Total liabilities	\$ 4,161.74	\$ 5,441.68	\$ 1,671.90	\$ 11,275.32
Fund Equity:				
Fund balance - unreserved - undesignated	18,675.16	274,603.04	5,850.53	299,128.73
Total liabilities and fund equity	\$22,836.90	\$286,044.72	\$7,522.43	\$316,404.05

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

Program Title	Federal CFDA Number	Revenue Recognized	Expenditures
Title IV-D Child Support Enforcement	12.383	\$125,526.85	\$125,526.85
Adolescent Diversion Fund	93.959	67,334.06	67,334.06
Total		<u>\$192,860.91</u>	<u>\$192,860.91</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENAS
DECEMBER 31, 1998

The exit conference was held on June 26, 1997 in the District Attorney's office. Present at the meeting were Sandra Rayoff, Administrative Assistant, Judy Stacey, District Attorney's Secretary David Richardson, Certified Public Accountant and James Caldwell, District Attorney. The following items were discussed:

Prior Year Deficiency:

1. Separation of Duties:

In the several funds one employee performs all duties relative to control of the cash account for that fund. These duties include insuring the expenses, writing the checks to pay 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.

This has been corrected. The duties are now divided among the employees in such a way that no one employee has complete control of all the functions of a fund.

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 person incurring the charges.

This is an area that the District Attorney has worked on in the past. During the current year the travel expenses were reviewed by the Legislative Auditor. At the completion of this audit the District Attorney developed controls for these expenses to insure compliance. At the end of the year the controls were in place and working very well.

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.

This continues to be a problem.

4. At December 31, 1998, deposits in banks exceeded that amount secured by Federal deposit insurance and pledged securities by \$4,350.35. State law requires all funds held in banks to be secured by either federal deposit insurance or pledged securities.

This problem has been resolved.

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

DAVID Q. RICHARDSON

CHIEF PUBLIC ACCOUNTANT

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**INDEPENDENT AUDITOR'S 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
Tallahassee, Louisiana 71282

I have audited the general purpose financial statements of District Attorney of the Sixth Judicial District, and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

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 that 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any 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 statements of the District Attorney of the Sixth Judicial District, for the year ended December 31, 1996, 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.

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

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 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. I would re-emphasize involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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.

Tululah, Louisiana
June 26, 1997



DAVID G. REICHLINGSON
CERTIFIED PUBLIC ACCOUNTANT
Post Office Box 8831
Tulahoma, LA 71284
12100 574-0514

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

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tulaha, 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 June 26, 1987.

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 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.

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 procedures 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 considerations 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 June 26, 1987.

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 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 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:

Accounting Controls
Reversal checks
Purchase reimbursements
Earned financial reporting
Payroll personnel
Budgeting and budget reporting

Administrative Controls
General requirements:
Political activity
Civil rights
Cash management

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, 1996, District Attorney of the Sixth Judicial District had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Human Services Support Enforcement, Title IV-D	65%
Adolescent Diversion Program	35%

I performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the aforementioned nonmajor program. 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 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 I consider to be material weaknesses as defined above.

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

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 records.

Tululah, Louisiana
June 26, 1997

DAVID Q. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
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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 D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tulalaha, 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, 1996, and have issued my report thereon dated June 26, 1997.

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-128, "Audits of State and Local Governments". These standards, as 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.

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.

The results of my tests indicated that, with respect to the items tested, District Attorney of the Sixth Judicial District, complied, in all material respects, with the provisions referred to 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 those provisions.

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

Talalaha, Louisiana
June 26, 1997

26 *David Q. Richardson*

DAVID Q. RICHARDSON

CHIEF OF PUBLIC ACCOUNTANTS

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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 1399
Tallahassee, Louisiana 32304

In connection with my audit of the 1996 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, 1996.

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 these 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 immaterial instances of noncompliance with these 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.

Tallahassee, Louisiana
June 28, 1997



DAVID Q. RICHARDSON
CHARTERED PUBLIC ACCOUNTANT
PO BOX 5000, SUITE 800
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12180 BY-0014

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

District Attorney of the Sixth Judicial District
Tulhatch, 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, 1996, and have issued my report thereon dated June 26, 1997.

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, 1996, political activity, civil rights, cash management, federal financial reports, drug-free 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 noncompliance 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 those requirements.

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

Talhesse, Louisiana
June 26, 1997



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1996

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, 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 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 payments. The reimbursement payments are restricted by a formal agreement between the district attorney and the Region VII 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 TENNESSEE
DECEMBER 31, 1996

TABLE OF CONTENTS

	<u>Page</u>
II. INTERNAL CONTROL AND COMPLIANCE	
<i>Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards</i>	21
<i>Report of Independent Auditors on the Internal Control Structure Used in Administering Federal Financial Assistance Programs</i>	23-25
<i>Report of Independent Auditors on Compliance With Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i>	26
<i>Report of Independent Auditors on Compliance with Requirements Applicable to Non-major Federal Financial Assistance Program Transactions</i>	27
<i>Independent Auditor's report on Compliance with the General Requirements applicable to Federal Assistance Programs</i>	28