

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. In addition, a \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The special revenue fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, 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 obligations owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

Check Collections - Special Revenue Fund

The Check Collections Fund is derived from a collection fee for collecting and processing a check, draft, or order for the payment of money upon any bank or other depository, if the check, draft, or order for payment of money on any bank or depository has been issued in a manner which makes the issuance an offense under R.S. 14:71. These funds may be utilized for expenses incurred by this office, except for personal benefit of the District Attorney.

Drug Asset Forfeiture - Agency Fund

Louisiana Revised Statute Title 48 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1990" was implemented January 1, 1990. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may: 1) retain property for official use or transfer the custody to any local, state or federal agency; 2) destroy or use for investigative purposes, any illegal or controlled substances or other

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

control, upon written approval, after not less than twenty days after seizure; and 3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second, to reimburse expenses of seizure; and, the balance shall be allocated as follows:

- 44% to law enforcement agency(ies) making the seizure;
- 24% to the criminal court fund;
- 32% to District Attorney's twelve percent fund.

These proceeds are to be used to further and enhance drug law enforcement.

Agency funds do not include revenues and expenditures for general operations.

B. FIXED ASSETS AND LONG-TERM LIABILITIES

Those fixed assets purchased with reimbursed funds from the I-D Program vest in the State upon acquisition. All other fixed assets purchased by the District Attorney's office are owned by the Grant Parish Police Jury. This note is for information purposes only as the assets are not owned by the District Attorney's office.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

There were no long-term liabilities at December 31, 1996.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of West
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District Attorney of the Thirty-Fifth Judicial District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the District Attorney of the Thirty-Fifth Judicial District is entitled to the funds.

Interest earned on investments is recorded when the investment has matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources/Uses

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources/uses.

D. BUDGETARY PRACTICES

The District Attorney utilizes the following budgetary practices:

Per Louisiana R. S. 19:1381(E), the District Attorney's office is not required to prepare an annual budget for a fund unless expected fund expenditures exceed \$250,000; therefore, no budget was prepared for the year ended December 31, 1986, and, accordingly, no budgetary comparison was made in the financial statements.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. CASH, SAVINGS AND CERTIFICATES OF DEPOSIT

Under state law the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District Attorney may invest in United States bonds, treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

As reflected on the accompanying balance sheet, the District Attorney had cash in banks and savings accounts totaling \$43,501 at December 31, 1996. These deposits must be insured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agency 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 agency. The deposits at December 31, 1996 were insured, in full, by Federal Deposit Insurance.

F. ENCUMBRANCES

Based on size of accounts and methods used for payment, encumbrance accounting is not used.

G. VACATION AND SICK LEAVE

After six months employment, employees earn seven days vacation. After one year of employment, employees earn an additional three days vacation leave and accrue one and one-half days of sick leave for each month of continuous employment. No vacation may be carried forward, and sick leave may be accumulated to a maximum of ninety days. As of December 31, 1996, there was no earned vacation available.

H. TOTAL COLLUMS ON STATEMENTS - OVERVIEW

The total columns on the statements - overview, 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.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FINE THINGS AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

NOTE 2 - RETIREMENT PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. The administrative staff of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana. Other than the annual contributions required by each system and recorded as expenditures annually, from the Parish general fund, the District Attorney's office does not guarantee any of the benefits granted by the above retirement systems.

Retirement expenditures related to employees of the District Attorney's office are remitted from the General Fund to the Grant Parish Police Jury and the Criminal Court Fund of the Thirty-Fifth Judicial District.

NOTE 3 - LITIGATION AND CLAIMS

As of December 31, 1994, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

NOTE 4 - 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 criminal court funds, the Parish Police Jury, or directly by the State. Those expenses are summarized as follows:

The Grant Parish Criminal Courts fund the District Attorney's office annually in its General Fund Budget. The District Attorney agrees to reimburse the Police Jury varying amounts each year based on the requirements of the office and funding level authorized by the Police Jury. The reimbursements are budgeted for and made from the accounts reported on in this report.

The District Attorney and his assistants receive a portion of their salaries from the State Division of Administration. The Parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

NOTE 5 - IV-D REIMBURSEMENT GRANT

The District Attorney of the Thirty-Fifth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.763. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTICE TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 5 - IV-D REIMBURSEMENT GRANT

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.

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

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1996.

Title IV-D Program Activity:	
Cash receipts	\$ 77,348
Cash disbursed	\$ <u>77,348</u>
Reconciliation of program cash receipts to revenues	
Cash receipts listed above	\$ 77,348
Adjustments:	
Add accounts receivable, end of year	14,167
Deduct accounts receivable, beginning of year	<u>(13,848)</u>
Total IV-D revenues	\$ <u>12,848</u>

NOTE 6 - SUBSEQUENT EVENTS

No material event affecting this office has occurred between the close of the fiscal period and date of this financial statement.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The District Attorney's office participated in the grants as disclosed in the Schedule of Federal Financial Assistance. These grants are subject to program compliance audits by the grantor. Certain compliance audits of prior years have been conducted, during which no instances of noncompliance were cited.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP
NOTED TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Expenditures of the funds are reimbursed by other funds and create interfund receivables and payables. The receivables and payables are short-term as repayment is expected in the following year.

DONALD, TUCKER AND BETTS

MEMBER OF THE NATIONAL ASSOCIATION OF PROFESSIONAL ACCOUNTING CORPORATIONS

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated January 10, 1997. These component unit financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-134, Audits of State and Local Governments. These standards and OMB Circular A-134 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
January 10, 1997

DISTRICT ATTORNEY OF THE SEVENTH-CIRCUIT
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDING DECEMBER 31, 1996

Federal Grantor/Pass-Through Contract/Program Title	Federal Cash Rebate	Program or Fiscal Annual 1995-1996 1995-1997	Revenue Assessed	Reimbursed
Department of Health and Human Services (O.S.S.E.) State of Louisiana Dept. of Health and Human Resources (O.F.S.I.) Child Support Enforcement Reimbursement	13,783	421,432 418,738	473,497 473,497	473,497 473,497
TOTAL FEDERAL ASSISTANCE				

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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated January 10, 1997.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

District Attorney of the
Thirty-Fifth Judicial District

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

Donald Tucker & Betty

DONALD, TUCKER & BETTY

Monroe, Louisiana
January 18, 1987

DONALD, TUCKER AND BETTS

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

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated January 10, 1997.

In connection with our audit of the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District, and with our consideration of the District Attorney of the Thirty-Fifth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Fifth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

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

District Attorney of the
Thirty-Fifth Judicial District.

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

Donald Tucker Pettit

DONALD, TUCKER & PETTIT

Monroe, Louisiana
January 18, 1997

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

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1996, and have issued our report thereon dated January 10, 1997.

We have applied procedures to test the District Attorney of the Thirty-Fifth Judicial District's compliance with the following requirements applicable to its federal financial assistance programs which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1996: political activity; civil rights; cash management; allowable costs/cost principles; Drug-Free Workplace Act; and administrative requirements.

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

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

District Attorney of the
Thirty-Fifth Judicial District

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

Donald Tucker Roberts

DONALD, TUCKER & BERRY

Monroe, Louisiana
January 10, 1997

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JOHN S. MOORE, CPA

CHIEF FINANCIAL OFFICER

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF COMPONENT UNIT FINANCIAL STATEMENTS CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1994, and have issued our report thereon dated January 10, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards and GAO Circular A-134 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the District Attorney of the Thirty-Fifth 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District, for the year ended December 31, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure,

District Attorney of the
Thirty-Fifth Judicial District

we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

The reportable conditions noted are as follows:

1. The small size of the office staff of the District Attorney of the Thirty-Fifth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

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

Donald Tucker & Betty

DONALD, TUCKER & BETTS

Monroe, Louisiana
January 18, 1997

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

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1996, and have issued our report dated January 10, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Thirty-Fifth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated January 10, 1997.

The management of the District Attorney of the Thirty-Fifth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted

District Attorney of the
Thirty-fifth Judicial District

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

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

General Requirements

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

Specific Requirements

Types of service
Eligibility
Matching, level of effort or
 reimbursing
Reporting
Cost allocation

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

During the year ended December 31, 1996, the District Attorney of the Thirty-fifth 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 program:

Child Support Enforcement, Title IV-D.

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

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney

District Attorney of the
Thirty-Fifth Judicial District

of the Thirty-Fifth Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

The reportable conditions noted are as follows:

1. The small size of the office staff of the District Attorney of the Thirty-Fifth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

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

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

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

Donald W. Tucker, Esq.

DOUGLAS, TUCKER & BRYCE

Monroe, Louisiana
January 18, 1987

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DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant

FINANCIAL REPORT
DECEMBER 31, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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, 3 0 1958

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Saint

FINANCIAL REPORT
DECEMBER 31, 1966

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DONALD TUCKER AND BETTS

AN PROFESSIONAL ACCOUNTING CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Fifth Judicial District at December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



DONALD TUCKER & BETTS

Monroe, Louisiana
January 10, 1999

DISTRICT ATTORNEY OF THE THIRTY-FIRST
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1988

With Comparative Totals For December 31, 1985

ASSETS	D. O. T. I. E. H. H. E. B. T. A. A.		AGENCY ACCT DIRS ACCT SUBTOTAL	TOTALS
	GENERAL FUND TOTALS 19-0	SEVERAL SERVICES FUND		
Cash	155,389	0	0	155,389
Receivables:				
Commission on Glass and Insulators	3,965	0	0	3,965
Grants from the Louisiana Department of Health and Human Resources	1,871	14,182	0	16,053
Don from other funds	14,187	0	0	14,187
Prepaid expenses	3,850	0	0	3,850
TOTAL ASSETS	177,262	14,182	0	191,444
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,048	0	0	\$ 1,048
Due to other funds	0	14,187	0	14,187
Due to other governmental units	1,052	0	0	2,104
Total liabilities	<u>2,100</u>	<u>14,187</u>	<u>0</u>	<u>16,287</u>
FUND BALANCE				
Fund balance - unencumbered- unexpended (deficit)	175,162	0	0	175,162
Total fund balance	<u>175,162</u>	<u>0</u>	<u>0</u>	<u>175,162</u>
TOTAL LIABILITIES & FUND BAL.	177,262	14,187	0	191,449

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1999

With Comparative Totals For The Year Ended December 31, 1995

	G. O. V. E. R. N. M. E. N. T. A. S.					AGENCY ACCT DEBIT ASSET COUNTERPART	TOTALS		
	GENERAL FUND	SPECIAL REVENUE FUND		CHURCH	MAGISTRATE			MEMBERSHIP SOLD 1998	1999
		CITY OF IVY	REVENUE						
REVENUES									
Commissions on fines,	\$ 41,653	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,653	\$ 39,029		
Furniture & court costs	36,728	13,407	0	0	0	50,135	54,087		
State - IV-D	1,739	0	0	0	0	1,739	1,438		
Ball bond fees	0	0	0	4,385	0	4,385	4,487		
Check collection fees	0	0	0	0	0	0	0		
Use of money and property -	748	0	147	0	0	895	864		
Laboratory earnings	12,151	0	0	0	0	12,151	17,423		
Other revenues	89,282	13,407	4,532	0	0	107,221	156,134		
EXPENDITURES									
Bank charges	333	0	103	0	0	436	543		
Communication	9,790	0	0	0	0	9,790	9,489		
Data	4,571	0	0	0	0	4,571	3,287		
Equipment purchases	10,734	0	0	0	0	10,734	9,280		
Insurance	1,798	0	0	0	0	1,798	1,816		
Legal and professional fees	7,850	0	0	0	0	7,850	6,800		
Miscellaneous and sundry	3,501	0	0	0	0	3,501	3,833		
Office supplies and expense	5,387	0	0	0	0	5,387	6,850		
Postage	1,876	0	16	0	0	1,892	2,268		
PTV expense	20	0	0	0	0	20	0		
Publications	3,248	0	0	0	0	3,248	3,869		
Supplies	1,856	0	0	0	0	1,856	2,752		
Repairs and maintenance	918	0	0	0	0	918	554		
Seminars	3,472	0	0	0	0	3,472	3,384		
Travel	14,217	0	88	0	0	14,305	18,994		

Vehicle expense	2,812	0	0	0	2,812	1,982
Intergovernmental transfers:						
Great Parish Police Jury						
General Fund	182,134	0	0	0	182,134	63,279
Criminal Court Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
Total expenditures	188,124	0	282	282	188,146	111,804
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,142)	72,482	4,283	(12)	(13,437)	27,108
OTHER FINANCING SOURCES (USES)						
Operating transfers in	79,493	0	0	0	79,493	72,279
Operating transfers out	<u>0</u>	<u>(72,402)</u>	<u>(1,713)</u>	<u>0</u>	<u>(74,883)</u>	<u>(72,272)</u>
	79,493	(72,402)	(1,713)	0	5,378	0
EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(37,659)	0	4,570	(12)	(13,437)	27,108
FUND BALANCE, BEGINNING OF YEAR	71,211	0	5,188	0	76,506	81,402
FUND BALANCE, END OF YEAR	\$ 33,552	\$ 0	\$ 2,812	\$ (12)	\$ 49,559	\$ 76,506

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirty-Fifth Judicial District encompasses the parish of Grant.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB had issued a codification of governmental accounting and financial reporting standards (June, 1982). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2180, the District Attorney of the Thirty-Fifth Judicial District is a part of the district court system of the State of Louisiana. However, the state statute that creates the District Attorneys 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 operates autonomously from the State of Louisiana and independently from the district court system. In accordance with GASB Statement 14, the District Attorney of the Thirty-Fifth Judicial District is a component unit of the Grant Parish Police Jury.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows: