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GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
CALCASIEU PARISH

DECEMBER 31, 1996

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. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7-23-97

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District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1986

NOTE 4 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

Balance January 1, 1986	\$ 841,344
Additions	102,620
Deductions	-----
Balance December 31, 1986	\$ <u>944,164</u>

General fund assets consist of the following:

Transportation equipment	\$ 82,578
Furniture and fixtures	127,488
Office equipment	478,721
Training course	27,735
Leasehold improvements	<u>77,842</u>
	\$ <u>944,164</u>

NOTE 5 - PENSION PLANS

The district attorney and assistant district attorneys are members of the District Attorneys Retirement System. Secretaries of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana.

These retirement systems are multiple employer, nonwide retirement systems which are administered and controlled by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. Pension expenditures are paid from the Calcasieu Parish Police Jury. Accordingly, no expenditures have been recorded in the district attorney's funds with respect to pension benefits.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 6 - LEASES

The district attorney has leased automobiles which are classified as operating leases. Lease expense for the year ended December 31, 1996 is \$13,369. Future minimum lease payments over the remaining terms of the leases are as follows:

Year ending	
1997	\$ 13,467
1998	12,980
1999	<u>3,176</u>
	\$ 29,623

NOTE 7 - LITIGATION AND CLAIMS

The district attorney was not involved in any litigation or aware of any claims at December 31, 1996.

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS

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

Expenditures classified as general government recorded in the accompanying general purpose financial statements in the Special Revenue Fund accounts for amounts paid to the Calcasieu Parish Police Jury/Criminal Court Fund as reimbursements of certain overhead costs of the Special Revenue Fund.

The general government expenditures of the General Fund as recorded in the accompanying general purpose financial statements are as follows:

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS-Continued

Donations	\$ 35,176
Joint service agreements	15,223
Travel and seminars	28,423
Office	244,200
Dues	31,113
Vehicle	25,598
Legal and other professional	115,680
Overhead reimbursement Calcasieu Parish	
Police Jury	189,000
Parish diversion/Victim assistance programs	65,272
Public service announcements	8,532
	<u>\$ 713,225</u>

Donation expenditures are to assist community organizations to promote drug education programs, and joint service agreement expenditures are to assist law enforcement agencies to purchase equipment necessary for drug enforcement. Funds necessary for these expenditures have been provided through seizures under the provisions of Louisiana Revised Statute R.S. 40:2816.

NOTE 9 - FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 07.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1996, the District Attorney for the Fourteenth Judicial District received \$124,204 and \$147,860 in reimbursements and incentive payments, respectively.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 9 - FEDERAL FINANCIAL ASSISTANCE PROGRAM - Continued

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 subject 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.

COMBINING STATEMENTS

SOCIAL REVENUE FUNDS

Worthless Check Fund

The Fund accounts for the collection of worthless checks given area merchants for which the merchant has been unable to collect due to insufficient funds of the patron. The Fund also accounts for the collection of fees from the patron to be used for the necessary expenditures of the district attorney.

Child Support Enforcement - Title IV-D

The Fund accounts for the incentive payments and reimbursements from the Louisiana Department of Health and Human Resources for the necessary expenditures of the district attorney to enforce the support obligations owed by absent parents to their families and children.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1996

	WORTHLESS CHECKS	TOTAL	TOTAL
ASSETS			
Cash	\$ 17,697	\$ 146,236	\$ 163,933
Receivables			
Credits from the Louisiana Department of Health and Human Resources	—	44,049	44,049
TOTAL ASSETS	\$ 17,697	\$ 190,285	\$ 207,982
LIABILITIES AND FUND EQUITY			
Accounts payable	\$ 1,668	\$ 2,596	\$ 4,264
Fund equity:			
Fund balances - unreserved-designated	15,022	182,269	187,291
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,682	\$ 190,285	\$ 207,982

The accompanying notes are an integral part of this statement.

District Attorney of the Eleventh Judicial District
 Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

For the year ended December 31, 1996

	WORTHLESS CHECKS	TITLES-D	TOTAL
REVENUES			
Collection fees	\$ 166,435	\$ -	\$ 166,435
Enrollment fees	-	3,425	3,425
Intergovernmental	-	207,064	207,064
Interest	-	1,596	1,596
Total revenues	166,435	212,105	378,540
EXPENDITURES			
Current			
General government	81,861	-	81,861
Health and welfare	-	94,009	94,009
Capital outlay	-	6,433	6,433
Total expenditures	81,861	100,442	182,303
EXCESS OF REVENUES OVER EXPENDITURES	84,574	111,663	196,237
OTHER FINANCING (USES)			
Operating transfer (out)	(82,660)	(112,693)	129,853
TOTAL OTHER FINANCING (USES)	(82,660)	(112,693)	129,853
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(1,086)	58,970	46,784
FUND BALANCE - BEGINNING OF PERIOD	27,588	(18,438)	15,640
FUND BALANCE - END OF PERIOD	\$ 12,282	\$ 187,388	\$ 201,566

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION



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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Robert H. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Caldwell Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Caldwell Parish Police Jury, for the year ended December 31, 1996, and have issued our report thereon dated June 11, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Fourteenth 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Langley Williams & Co., L.L.C.

June 11, 1997

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1996

Federal Grants/ Pass-Through Grants/Program Title	Federal CFDA No.	Pass- Through Grants/ No.	Revenues	Expenditures
U.S. Department of Health and Human Services				
Passed Through Louisiana Department of Health and Human Resources				
Child Support Enforcement Title IV-D	13.670	13.785	\$,124,204	\$,124,204



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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Caldwell Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1996, and have issued our report thereon dated June 11, 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 the provisions of Office of Management and Budget Circular A-123, "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.

The management of the District Attorney of the Fourteenth 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, projections 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 general purpose financial statements of the District Attorney of the Fourteenth Judicial District for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed internal risks in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statement and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Honorable Robert E. Bryant
Director, Attorney of the
Fourteenth Judicial District
Page 2

Our 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 or irregularities in accounts that would be material in relation to the 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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



June 11, 1997



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

Honorable Robert B. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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 Fourteenth Judicial District, in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Fourteenth Judicial District's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 11, 1997.

The management of the District Attorney of the Fourteenth 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 in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance in the following categories: general compliance, eligibility, other specific compliance, and grantor reporting.

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

During the year ended December 31, 1986, the District Attorney of the Fourteenth Judicial District, had no major federal financial assistance programs and expended 100% 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 the OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned 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.

Our 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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Joseph Williams, III, CPA



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

Honorable Robert K. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Caldesia Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Caldesia Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 11, 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 the provisions of Office of Management and Budget Circular A-128, "Audits of State or Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Fourteenth Judicial District is the responsibility of the District Attorney of the Fourteenth 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 Fourteenth Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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

June 11, 1997



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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 11, 1997.

We have applied procedures to test the District Attorney of the Fourteenth Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, 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 Fourteenth 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 these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourteenth 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.

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

June 11, 1997



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

Honorable Robert N. Bryan
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 11, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, and with our consideration of the District Attorney of the Fourteenth Judicial District's cost of structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to its nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the District Attorney of the Fourteenth 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 Fourteenth 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.

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

Langley, Williams & Co., L.L.C.

June 11, 1997

Deputy Attorney of the Fourteenth Judicial District
 Parish of Calcasieu, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES**

For the year ended December 31, 2006

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES			
Fines and forfeitures	\$ 158,590	\$ -	\$ 158,590
Collection fees-not-Moss checks	-	166,405	166,405
Collection fees-civil	1,134	-	1,134
Penalties-not fines	72,411	3,405	75,816
Order for Returns	204,581	-	204,581
Intergovernmental	-	267,960	267,960
Interest	68,435	1,065	69,500
Miscellaneous	10,158	-	10,158
Total revenues	543,409	437,835	981,244
EXPENDITURES			
Current			
General government	715,279	85,863	801,142
Health and welfare	-	94,808	94,808
Capital outlay	90,186	6,493	96,679
Total expenditures	805,465	187,164	992,629
EXCESS (DEFICIENCY) OF REVENUES (OVER) EXPENDITURES	(262,056)	250,671	(11,385)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	204,853	-	204,853
Operating transfers (out)	-	(204,853)	(204,853)
TOTAL OTHER FINANCING SOURCES (USES)	204,853	(204,853)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (OVER) EXPENDITURES AND OTHER USES	(57,203)	45,818	(11,385)
FUND BALANCE - BEGINNING OF PERIOD	2,062,908	153,943	2,216,851
FUND BALANCE - END OF PERIOD	\$ 2,005,705	\$ 1,997,761	\$ 4,003,466

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE	ACCOUNT GROUP	
AGENCY FUND	GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
\$ 283,084	\$ -	\$ 575,508
-	-	819,558
-	-	16,244
-	-	44,040
-	-	8,142
-	-	1,056,756
-	744,164	744,164
\$ 293,084	\$ 744,164	\$ 3,264,601
\$ -	\$ -	\$ 19,914
293,084	-	303,084
293,084	-	313,918
-	744,164	744,164
-	-	1,056,756
-	-	1,148,262
-	744,164	2,958,682
\$ 283,084	\$ 744,164	\$ 3,264,601



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Cadeaux Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Cadeaux Parish Police Jury, as of December 31, 1996, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's 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, 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourteenth 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Fourteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 11, 1997, re our consideration of the District Attorney of the Fourteenth Judicial District's internal control structure and a report dated June 11, 1997 on its compliance with laws and regulations.

Langley, Williams & Co., L.L.C.

June 11, 1997

District Attorney of the Parishes of the Judicial District
Parish of Calcasieu, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
(BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS)**

For the year ended December 31, 1996

GENERAL FUND

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Fines and forfeitures	\$ 161,000	\$ 155,596	\$ (5,404)
Collection fees	1,200	1,104	(96)
Enrollment fees	15,000	15,411	(3,589)
Other Expenditures	211,823	234,581	22,758
Intergovernmental	-	-	-
Interest	64,966	68,635	3,669
Miscellaneous	8,511	18,156	9,645
Total revenues	<u>533,800</u>	<u>543,483</u>	<u>9,683</u>
EXPENDITURES			
Current			
General government	752,001	713,225	38,776
Health and welfare	-	-	-
Capital outlay	58,000	58,186	(186)
Total expenditures	<u>810,001</u>	<u>771,411</u>	<u>(38,590)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(276,201)</u>	<u>(227,928)</u>	<u>48,273</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	324,693	324,693	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>324,693</u>	<u>324,693</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	<u>(51,508)</u>	<u>(3,235)</u>	<u>(48,273)</u>
FUND BALANCE - BEGINNING OF PERIOD	<u>2,082,908</u>	<u>2,082,908</u>	<u>-</u>
FUND BALANCE - END OF PERIOD	<u>\$ 2,031,400</u>	<u>\$ 2,079,673</u>	<u>\$ 48,273</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ -
168,000	166,435	1,565
2,000	2,475	(475)
-	-	-
168,000	167,664	1,336
1,200	1,956	756
-	-	-
<u>424,100</u>	<u>437,940</u>	<u>13,840</u>
87,000	85,851	1,149
135,312	99,068	36,244
3,000	6,433	(3,433)
<u>225,312</u>	<u>191,352</u>	<u>33,960</u>
402,794	250,377	152,417
(324,600)	(204,830)	119,770
(324,600)	(204,830)	119,770
(36,000)	46,794	82,794
<u>117,687</u>	<u>187,682</u>	<u>70,000</u>
\$ 120,100	\$ 285,208	\$ 175,107

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 1 - INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has the job of every criminal prosecution by the state 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 judicial district encompasses the parish of Calcasieu, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1990

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Title IV-D Special Revenue Fund

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

Worthless Check Collection
Fee Special Revenue Fund

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

Fiduciary Fund Type:

Agency Fund

The agency fund is used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. This fund is used to account for drug money seizures and bond forfeitures with each time as the court orders disposition of such funds to various agencies as required by law.

Asset Group:

General Fixed Assets Account Group

The General Fixed Assets Group is used to account for fixed assets used in governmental fund type operations. All fixed assets are valued at historical cost. The depreciation is recorded on general fixed assets.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

D. BASIS OF ACCOUNTING

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

Revenues

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

Interest earned on investments is accrued under the modified accrual basis.

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)

Transactions between funds which are not expected to be repaid are accounted for as other financing sources (uses), when the underlying event occurs.

E. BUDGET PRACTICE

The district attorney utilizes the following budget practices:

1. **Fundal budgeting:** integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1986

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

E. BUDGET PRACTICE - Continued

2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The district attorney approves the budgets and it is available for public inspection no later than 60 days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the district attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.

For the year ended December 31, 1986, total expenditures exceeded budgeted expenditures by \$7,189 in the General Fund, but adequate funds were available to cover such expenditures.

F. ENCUMBRANCES

The district attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds, but maintains adequate records to comply with budgets and to prepare budgetary reports.

G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS

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

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

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

II. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in the district attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for in the general fixed assets account group of the Calcasieu Parish Police Jury.

Fixed assets acquired with the use of the General Fund or Special Revenue Fund monies are accounted for by the general fixed assets account group of the district attorney and are presented in the financial statements. No depreciation has been provided on these assets. All fixed assets are valued at historical cost.

There are no long-term obligations at December 31, 1990. The Account Group is not "Bonds." It is concerned only with the measurement of financial position, not with measurement of results of operations.

I. COMPENSATED ABSENCES

The district attorney has the following policy related to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the district attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

J. 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. Interfund eliminations have been made in the combined totals.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1996

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. FUNDEQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources. The amount designated for future expenditures is for drug enforcement related expenditures.

NOTE 3 - CASH AND INVESTMENTS

As reflected on the balance sheet, the district attorney had cash and investments totaling \$1,832,344 and \$819,558, respectively, at December 31, 1996. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balances) and investments must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent in its. 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 pledged securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balances) and investments at December 31, 1996, were secured as follows:

Bank balances	\$ 1,832,094	Federal Deposit Insurance	\$ 135,748
Investments	819,558	Pledged Securities	2,378,499
	\$ 2,651,652		\$ 2,514,247

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18-1229 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.