



DISTRICT ATTORNEY  
OF THE  
TWENTY-FIRST JUDICIAL DISTRICT

Acadia, Louisiana

FINANCIAL REPORT

December 30, 1968

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Address Date 1-6-69

DISTRICT ATTORNEY  
OF THE  
TWENTY-FIRST JUDICIAL DISTRICT

Archie, Louisiana

General Purpose Financial Statements  
With Supplemental Information

As of and for the Year Ended December 31, 1996

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DISTRICT ATTORNEY OF THE  
TWENTY-FIRST JUDICIAL DISTRICT  
Acme, Louisiana

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**INDEPENDENT AUDITOR'S REPORT**

District Attorney of the  
Twenty-First Judicial District  
Archie, Louisiana

I have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana. 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 Circular A-134, *Audit of State and Local Governments*. Those standards and OMB Circular A-134 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana, 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 taken as a whole. The supplementary information schedules listed in the table of contents 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 Twenty-First Judicial District, Archie, Louisiana. Such information has 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.

In accordance with Government Auditing Standards, I have also issued a report dated June 12, 1997, on my consideration of the District Attorney's internal control and a report dated June 12, 1997, on his compliance with laws and regulations.

  
Certified Public Accountant

June 12, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS**

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
 Acme, Louisiana

COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUP

December 31, 1998

	Governmental Fund Types		Fiduciary Fund	Account Group General Fund Account	Totals (Miscellaneous Only)
	General Fund	Special Revenue Fund	Agency Fund		
<b>ASSETS</b>					
Cash	\$28,644	\$27,289	\$124,482	\$ -	\$180,415
Receivables	42,361	34,911	-	-	77,272
Due from other funds	-	8,998	-	-	8,998
Other assets	2,880	-	-	-	2,880
Non-cash priced assets	-	-	33,780	-	33,780
Equipment and vehicles	-	-	-	358,478	358,478
<b>Total Assets</b>	<b>\$73,885</b>	<b>\$70,198</b>	<b>\$158,262</b>	<b>\$358,478</b>	<b>\$700,723</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$11,779	\$ 8,283	\$ -	\$ -	\$ 20,062
Payroll taxes payable	515	4,611	-	-	5,126
Due to other funds	6,445	-	-	-	6,445
Unassigned deposits	-	-	188,182	-	188,182
<b>Total Liabilities</b>	<b>\$18,739</b>	<b>\$12,894</b>	<b>\$188,182</b>	<b>-</b>	<b>\$219,815</b>
<b>Fund Equity:</b>					
<b>Investment in general</b>					
Fixed assets	-	-	-	358,478	358,478
Fund balances					
Unreserved - undesignated	\$5,645	\$5,730	-	-	\$11,375
<b>Total Fund Equity</b>	<b>\$5,645</b>	<b>\$5,730</b>	<b>-</b>	<b>\$358,478</b>	<b>\$480,823</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$24,384</b>	<b>\$18,624</b>	<b>\$188,182</b>	<b>\$358,478</b>	<b>\$700,718</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT**  
**Archie, Louisiana**

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

For the Year Ended December 31, 1976

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Total</u> <u>(Interfund</u> <u>Only)</u>
<b>Revenues</b>			
Commissions on fees and forfeitures	\$142,344	\$	\$142,344
Court cost fees	98,584	-	98,584
Wardless clerk fees	78,981	-	78,981
Licenses fees	14,536	-	14,536
Intra-governmental	12,284	-	12,284
Grants: Federal	24,022	288,876	312,898
State	2,117	198,248	200,365
Funds	-	62,880	62,880
Interest earnings	944	-	944
Other revenues	8,028	20,822	28,850
<b>Total Revenues</b>	<u>352,928</u>	<u>470,026</u>	<u>822,954</u>
<b>Expenditures</b>			
Salaries/wage/benefits	94,728	328,764	423,492
Travel	16,833	12,718	29,551
Telephone and utilities	-	23,483	23,483
Office supplies	28,247	22,517	50,764
Automobile expense	8,425	4,181	12,606
Training	-	1,797	1,797
Repairs and maintenance	1,292	-	1,292
Contract services	37,284	2,229	39,513
Lease expense	-	51,226	51,226
Capital outlay	19,871	3,208	23,079
Other expenditures	26,118	8,928	35,046
<b>Total Expenditures</b>	<u>258,268</u>	<u>512,125</u>	<u>770,393</u>
<b>Excess (Deficiency) of Revenues</b> <b>Over Expenditures</b>	94,660	(42,100)	(47,440)
<b>Other Financing Sources (Uses)</b> Operating transfers in (out)	- (33,802)	- 82,883	-
<b>Excess (Deficiency) of Revenues</b> <b>and Other Sources Over</b> <b>Expenditures and Other Uses</b>	(39,142)	(42,401)	(81,543)
<b>Fund Balances, beginning of year</b>	188,886	78,121	267,007
<b>Fund Balances, end of year</b>	<u>149,744</u>	<u>35,720</u>	<u>185,464</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
 Acute, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Commissions on foreclosures	\$140,336	\$142,344	\$ 1,998
Court-cost fees	89,644	98,904	9,260
Workline check fees	73,993	78,903	(1,990)
License fees	11,413	14,216	3,025
Intergovernmental	12,284	12,284	-
Grants - Federal	23,903	24,822	239
State	1,317	2,317	-
Interest earnings	927	944	17
Other revenues	6,694	6,828	14
Total Revenues	<u>396,336</u>	<u>403,698</u>	<u>7,362</u>
<b>Expenditures</b>			
Salaries-related benefits	94,001	94,358	(358)
Travel	18,458	18,333	2,025
Office supplies	28,983	28,343	640
Automobile expense	9,073	8,433	640
Repairs and maintenance	3,094	3,292	762
Contract services	28,332	27,394	1,858
Capital outlay	18,971	19,871	(948)
Other expenditures	39,651	39,318	3,333
Total Expenditures	<u>310,613</u>	<u>303,340</u>	<u>7,273</u>
Excess of Revenues Over Expenditures	85,723	100,358	14,635
<b>Other Financing/Use(s)</b>			
Operating transfers out	(81,000)	(81,800)	(800)
(Deficiency) of Revenues over Expenditures and Other Uses	(4,277)	(23,199)	18,922
Fund Balance, beginning of year	85,896	85,896	-
Fund Balance, end of year	<u>\$ 81,619</u>	<u>\$ 62,697</u>	<u>\$ 18,922</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acme, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Grants: Federal	\$296,800	\$298,006	\$1,206
State	128,204	128,248	44
Fees	62,800	62,000	-
Other revenues	21,218	21,622	404
<b>Total Revenues</b>	<u>509,022</u>	<u>509,986</u>	<u>964</u>
<b>Expenditures</b>			
Salaries-related benefits	508,305	505,764	(2,541)
Travel	18,258	17,716	(542)
Telephone and utilities	22,588	23,482	(894)
Office supplies	23,849	23,517	(332)
Automobile expense	4,656	4,197	(459)
Training	1,797	1,797	-
Contract services	2,225	2,225	-
Lease expense	31,258	31,258	-
Capital outlay	2,800	2,800	(000)
Other expenditures	1,812	8,593	(6,781)
<b>Total Expenditures</b>	<u>605,322</u>	<u>617,136</u>	<u>(11,814)</u>
<b>(Deficiency) of Revenues Over Expenditures</b>	<u>93,700</u>	<u>92,850</u>	<u>850</u>
<b>Other Financing Sources</b>			
Operating transfers in	81,245	81,882	637
<b>(Deficiency) of Revenues and Other Sources Over Expenditures</b>	<u>14,455</u>	<u>(13,411)</u>	<u>2,956</u>
Fund Balance, beginning of year	78,121	78,121	-
Fund Balance, end of year	<u>\$ 92,576</u>	<u>\$ 64,710</u>	<u>\$ 27,866</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST  
JUDICIAL DISTRICT  
Acadia, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1999

**INTRODUCTION**

The district attorney, provided by Article V, Section 26 of the Louisiana Constitution of 1974, in 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 legal adviser 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 parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the District Attorney of the Twenty-First 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**

The District Attorney of the Twenty-First Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create 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 defaults, and the receipt and disbursement of funds. The district attorney is independent from the district court system and the parish government. Therefore, the district attorney reports as an independent financial reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the identification of a primary government unit for financial reporting purposes. The GASB has set forth criteria to be considered in determining which governmental entities are primary governments. An entity is a primary government if it satisfies all of the following criteria:

- The entity has a separate governing body elected by the citizenry in a general, popular election.
- The entity is legally separate from other entities.
- The entity is fiscally independent of other state and local governmental entities.

**DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acite, Louisiana**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 1996**

Based on the above listed criteria, the district attorney has determined that the office of the District Attorney of the Twenty-First Judicial District of the State of Louisiana is a primary government and financial reporting entity in accordance with GASB Statement No. 14.

The district attorney has also determined that there are no component units that should be considered part of the district attorney for financial reporting purposes.

**C. FUND ACCOUNTING**

The district attorney uses funds and account groups to report on its financial position and 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 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 or fiduciary funds.

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

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 13:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Worthless check collection 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 are accounted for in the general fund. Expenditures of this revenue 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.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acme, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists of 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.

**Incentive Special Revenue Fund**

The Incentive Special Revenue Fund is used to account for payments received from the Louisiana Department of Social Services which consists of twelve per cent of all amounts collected and required to be distributed as provided in Section 457 of the Social Security Act to reduce or repay assistance payments.

**Pre-Trial Intervention Special Revenue Fund**

The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

The fiduciary fund of the district attorney is an agency fund described as follows:

**Special District Attorney Asset Forfeiture Trust Fund  
(Agency fund)**

The Special District Attorney Asset Forfeiture Trust Fund (Agency fund) accounts for assets held as an agent for others. The assets held are those seized under the provisions of Louisiana Revised Statutes 40:2001 to 40:2022. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**IV. 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 and agency fund. The governmental funds use the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acme, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

**Revenues**

Commissions on fines, forfeitures, and court cost fees are recorded in the year they are collected by the tax collector.

Grants are recorded when the district attorney is entitled to the funds.

Interest income on investments is recorded when the investments have 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, except for the payment of principal and interest on general long-term obligations which are not recognized until due.

**Other Financing Sources (Used)**

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

**E. BUDGET**

A budget was adopted for the fiscal year ended December 31, 1996, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 11, 1995, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 1996 operating budget was amended on December 16, 1996. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year end. The level of control for each budget is on the fund basis.

**F. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. 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.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Ardit, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

**G. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to assure that portions of the applicable appropriation, is not employed in the district attorney's accounting system.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

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

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Neither annual leave or sick leave may be accumulated beyond the district attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section 658, is recognized as a current-year expenditure when leave is actually taken.

**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.

**K. CASH**

At December 31, 1996, the district attorney has cash (book balances) totaling \$251,338 as follows:

Demand deposits	\$ 37,389
Interest-bearing demand deposits	194,049
Total	<u>\$231,438</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Arlite, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the banking bank balances) 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 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 has \$228,937 in deposits (collected bank balances). These deposits are secured from risk by \$174,888 of federal deposit insurance and \$54,249 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

There is no security agreement with Central Progressive Bank, the bank pledging the above securities, as required by the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA). Therefore, the pledge of collateral is not valid against the FDIC.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB-Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

**3. RECEIVABLES**

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

Class of Receivables	Special		Total
	General Fund	Revenue Fund	
Commissions on fines and forfeitures	\$12,812	\$ -	\$12,812
Court cost and worthless check fees	5,510	-	5,510
Grants	4,424	34,663	39,147
Intergovernmental	19,125	-	19,125
Other	<u>431</u>	<u>248</u>	<u>679</u>
Total	<u>\$62,302</u>	<u>\$34,911</u>	<u>\$97,213</u>

**3a. DUE FROM/TO OTHERS FUNDS**

Receivable Fund	Payable Fund	Amount
Title IV-D Special Revenue Fund	General Fund	<u>\$5,446</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Equipment and Furniture	\$211,723	\$23,202	\$ -	\$234,925
Vehicles	<u>19,551</u>	<u>      </u>	<u>      </u>	<u>19,551</u>
Total	<u>\$231,274</u>	<u>\$23,202</u>	<u>\$      </u>	<u>\$254,476</u>

5. PENSION PLAN

Plan Description - The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 2.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Ardit, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1309 Decatur Street, New Orleans, Louisiana 70114-2084, or by calling (504) 947-8553.

**Funding Policy** - Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.50 percent of annual covered payroll (was 3.25 percent until June 30, 1995). Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:803, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1996, 1995, and 1994, were \$3,982, \$3,980, and \$1,713, respectively, equal to the required contributions for each year.

#### 6. LEASES

Except for the month-to-month leases on several pieces of office equipment, all other operating leases expired or terminated on December 31, 1996.

Renegotiation of these leases was done under the new administration which went into office January 1997.

#### 7. LITIGATION AND CLAIMS

At December 31, 1996, the district attorney was involved in the following litigation:

Twenty-First Judicial District Court, *Willie Garner vs. Damon Kemp*

U.S. District Court, *Research Folder vs. Laybison, et al*

Twenty-First Judicial District Court, *Bramfield vs. State of Louisiana*

Twenty-First Judicial District Court, *Hardy vs. Oby, et al*

Accrual of a loss contingency for the litigation listed above has not been recorded in the financial statements as responsibility has not been determined and the possible loss or range of loss for the legal action cannot be reasonably estimated.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acme, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund asseted deposits follows:

Special District Attorney Assets Forfeiture Trust Fund (Agency Fund)

	Cash	Non-Cash	Total
Asseted deposits beginning of year	\$107,715	\$20,385	\$128,100
Additions	76,162	57,575	133,737
Reductions	(29,472)	(44,575)	(74,047)
Asseted deposits at end of year	<u>\$154,405</u>	<u>\$33,385</u>	<u>\$187,790</u>

9. NON-CASH SEIZED ASSETS

The district attorney is deemed to be in custody of property seized in accordance with Louisiana Revised Statutes 40:1901 to 40:2022. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above mention Louisiana Revised Statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the district attorney for distribution according to Louisiana Revised Statutes.

10A. EXPENDITURES OF THE DISTRICT ATTORNEY NOT  
INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish councils (police juries), or directly by the State. A portion of the salaries of the district attorney and assistant district attorney's are paid directly by the state. The parish councils (police juries) pay certain salaries, or portions thereof, and employer contributions of the district attorney and his staff.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acite, Louisiana

NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

11. FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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. 15.353. 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, 1998, the District Attorney for the Twenty-First Judicial District expended \$283,078 and \$138,248 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 ended 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.

The district attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures. For the year ended December 31, 1998, the District Attorney for the Twenty-First Judicial District expended the amounts for the various programs.

Program Title	CFDA No.	Expenditure
Tri Parish Victim's Assistance	36.575	\$34,022
Juvenile Community Service Program	36.540	13,000
Sexual Assault Program	16.588	—1,072
		<u>\$46,000</u>

The reimbursement and incentive 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.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Aviano, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1996

**12. SUBSEQUENT EVENTS**

Subsequent to December 31, 1996, the following events occurred:

- a) On January 13, 1997, Scott M. Parriloux was sworn into office as the new District Attorney of the Twenty-First Judicial District. His term of office is for six years.
- b) Employees who are paid directly thru the District Attorney's accounts have participated in the Social Security Retirement System. Effective April 1, 1997, these employees will participate in the Parishial Employees Retirement System.

**SUPPLEMENTAL INFORMATION SCHEDULES**

## SPECIAL REVENUE FUNDS

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Title IV-D Special Revenue Fund - The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1973, 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 families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Incentive Special Revenue Fund - The Incentive Special Revenue Fund is used to account for payments received from the Louisiana Department of Social Services which consists of twelve per cent of all amounts collected and required to be distributed as provided in Section 457 of the Social Security Act to reduce or repay assistance payments.

Pre-Trial Intervention Special Revenue Fund - The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

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DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Arlit, Louisiana

SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET  
December 31, 1999

	Title FID Fund	Incentive Fund	Pre-Trial Incentives Fund	Totals
<b>ASSETS</b>				
Cash	\$18,599	\$ 8,690	\$10,000	\$37,289
Receivables	22,791	13,139	-	35,930
Due from other funds	<u>6,486</u>	<u>-</u>	<u>-</u>	<u>6,486</u>
Total Assets	<u>\$47,876</u>	<u>\$21,829</u>	<u>\$10,000</u>	<u>\$79,695</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,912	\$ 1,733	\$ 1,600	\$ 8,245
Payroll deductions payable	<u>2,828</u>	<u>1,833</u>	<u>49</u>	<u>4,690</u>
Total Liabilities	7,740	3,566	1,649	12,955
<b>Fund Balances:</b>				
Unreserved - undesignated	<u>40,136</u>	<u>18,263</u>	<u>8,351</u>	<u>66,750</u>
Total Liabilities and Fund Balances	<u>\$47,876</u>	<u>\$21,829</u>	<u>\$10,000</u>	<u>\$79,695</u>

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Acadia, Louisiana

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended December 31, 1996

	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Totals
<b>Revenues</b>				
Grants: Federal	\$285,876	\$ 15,000	\$ -	\$288,076
State	-	138,248	-	138,248
Parish	62,000	-	-	62,000
Other revenues	2,482	9	79,321	81,812
<b>Total Revenues</b>	<b>347,358</b>	<b>153,257</b>	<b>79,321</b>	<b>579,936</b>
<b>Expenditures</b>				
Salaries/benefits	354,162	135,511	11,811	501,484
Travel	7,873	7,565	2,280	17,718
Telephone and utilities	20,813	2,669	-	23,482
Office supplies	15,960	6,528	965	23,453
Automobile expenses	-	4,197	-	4,197
Training	1,797	-	-	1,797
Contract services	2,223	-	-	2,223
Lease expense	19,008	12,168	-	31,176
Capital outlay	3,350	-	-	3,350
Other expenditures	6,651	324	1,852	8,827
<b>Total Expenditures</b>	<b>431,882</b>	<b>188,961</b>	<b>16,371</b>	<b>637,214</b>
Excess (Deficiency) of Revenues Over Expenditures	(84,524)	(35,704)	2,810	(97,228)
<b>Other Financing Sources</b>				
Operating transfers in	83,807	-	-	83,807
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(27)	(35,704)	2,810	(32,921)
Fund Balance, beginning of year	40,623	32,828	5,580	79,031
<b>Fund Balance, end of year</b>	<b>\$ 40,623</b>	<b>\$37,124</b>	<b>\$ 8,390</b>	<b>\$ 85,737</b>



OTHER INDEPENDENT AUDITOR'S REPORTS  
and  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

**LEE BRAY**  
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ARLITE

ARLITE, LOUISIANA 70502  
FEDERAL TAX SERVICE

ARLITE, LOUISIANA 70502  
ARLITE, LOUISIANA 70502

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

District Attorney of the  
Twenty-First Judicial District  
Arlite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Arlite, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 12, 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, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

I noted certain immaterial instances of noncompliance that I have reported to the District Attorney of the Twenty-First Judicial District, Arlite, Louisiana, in a separate letter dated June 12, 1997.

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



Certified Public Accountant

June 12, 1997

**LEE DRAY**  
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N. O. 202-388-1000  
Aubrey, Louisiana 70301

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FORM NO. 100 (12/2000)  
FOR ISSUANCE ONLY

OFFICIAL CAPTION OF STATE  
BOARDS OF ACCOUNTANTS (100)

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL, BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

District Attorney of the  
Twenty-First Judicial District  
Aurika City, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Aurika, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 12, 1997.

I have 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-135, *Audit of State and Local Governments*. These standards and OMB Circular A-135 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The District Attorney of the Twenty-First Judicial District, Aurika, Louisiana, is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by the district attorney are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal controls are to provide the district attorney 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 the district attorney'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 internal controls, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the controls 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 Twenty-First Judicial District, Aurika, Louisiana, for the year ended December 31, 1995, I obtained an understanding of the internal controls. With respect to the internal controls, 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 controls. Accordingly, I do not express such an opinion.

District Attorney of the  
Twenty-First Judicial District - Page 3

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

**Reportable condition noted** - The District Attorney of the Twenty-First Judicial District, Assin, Louisiana, has a deficiency in control design due to an absence of appropriate segregation of duties consistent with appropriate control objectives.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal controls would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted the following matter involving the internal controls and its operation that I consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Assin, Louisiana, for the year ended December 31, 1996.

The limited size of the District Attorney of the Twenty-First Judicial District, Assin, Louisiana, precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

I also noted other matters involving the internal controls that I have reported to the District Attorney of the Twenty-First Judicial District, Assin, Louisiana, in a separate letter dated June 12, 1997.

This report is issued for the information of the District Attorney of the Twenty-First Judicial District, Assin, Louisiana, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

June 12, 1997

**L E E GRAY**  
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MEMBER  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

STATE BOARD OF TAXATION  
THE GREAT BAYOU

**INDEPENDENT AUDITOR'S REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

District Attorney of the  
Twenty-First Judicial District  
Arlite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Arlite, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 12, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District, Arlite, Louisiana. 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 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 statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Arlite, Louisiana, 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

  
Certified Public Accountant

June 12, 1997

**DISTRICT ATTORNEY OF THE TWENTY-FIRST  
JUDICIAL DISTRICT**  
**Avale, Louisiana**

**Schedule of Federal Financial Assistance  
For the Year Ended December 31, 2006**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts in Revenue Recorded	Disbursements/ Expeditures
<b>Department of Health and Human Services</b>				
Child Support Enforcement Program (Title IV-D)	13.782	G-02-04 LA-4004	\$283,076	\$210,000
<b>Department of Justice</b>				
Tri-Parish Victim's Assistance Program No. 98-CS-V-4-0081	16.573	N/A	20,613	20,613
Tri-Parish Victim's Assistance Program No. 98-CS-V-1-0184	16.573	N/A	3,407	3,407
Juvénile Community Service Program No. 98-03-1-3-014	16.540	N/A	13,000	15,000
Social Assault Program Program No. 95-MJ-M-03-0413	16.588	N/A	1,077	1,077
			<u>\$283,173</u>	<u>\$230,125</u>

**L E E G R A Y**  
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OFFICE  
GENERAL SERVICES OF STATE  
PROPERTY OF LOUISIANA STATE

FEDERAL LEGAL COUNSEL  
FOR LOUISIANA GOVERNMENT

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

District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 12, 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 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.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal controls of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney's general purpose financial statements and to report on the internal controls in accordance with OMB Circular A-128. This report addresses my consideration of internal control policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 12, 1997.

The District Attorney of the Twenty-First Judicial District, Amite, Louisiana, is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by the district attorney are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal controls are to provide the district attorney with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with the district attorney'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 controls, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the internal

controls to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

ACCOUNTING CONTROLS

Cash	Payroll and related liabilities
Revenues and receivables	Budgeting/budget reporting
Expenditures and payables	Financial reporting
Fixed assets	

ADMINISTRATION CONTROLS

General Requirements	Specific Requirements
Political activity	Manring, level of effort
Civil rights	Claims for advances and reimbursements
Cash management	Amounts claimed or used for manring
Federal financial reports	
Allowable cost/cost principles	
Drug-Free Workplace Act	
Administrative requirements	

For all of the internal control 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, the District Attorney of the Twenty-First Judicial District, Avulso, Louisiana had no major federal financial assistance programs and expended 88% of its total federal financial assistance under the following nonmajor federal financial assistance program:

Child Support Enforcement Program (Title IV-D)

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control policies and procedures that I 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 manring 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 policies and procedures. Accordingly, I do not express such an opinion.



I noted a certain matter involving the internal control and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the District Attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

In my consideration of the internal controls, I noted that, as a material weakness, the limited size of the district attorney precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

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

My consideration of the internal control policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is a material weakness.

I also noted other matters involving the internal controls that I have reported to the District Attorney of the Twenty-First Judicial District, Assinibois, Louisiana, in a separate letter dated June 12, 1997.

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

  
Certified Public Accountant

June 12, 1997

**L E E B R A Y**  
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NUMBER  
FEDERAL BUREAU OF INVESTIGATION  
DIVISION OF CONSUMER AFFAIRS

FORM 7000-1 (REVISED)  
FEBRUARY 1984

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

District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 12, 1997.

I have applied procedures to test the District Attorney of the Twenty-First Judicial District, Amite, Louisiana'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, federal financial reports, allowable costs, Drug-free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney'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 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 my attention that caused me to believe that the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, had not complied, in all material respects, with those requirements.

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

  
Certified Public Accountant

June 12, 1997

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MEMORANDUM

REPORT MADE FOR AND BY  
THE CLIENT'S REQUEST

AMERICAN INSTITUTE OF CPAS  
SOCIETY OF CERTIFIED CPAS

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

District Attorney of the  
Twenty-First Judicial District  
Archie, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 12, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana, and with my consideration of the District Attorney's internal controls 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 excluded, eligibility, matching level, and special requirements 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 the District Attorney's compliance with these requirements. 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 preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Twenty-First Judicial District, Archie, Louisiana, had not complied, in all material respects, with these requirements.

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

  
Certified Public Accountant

June 12, 1997

**L E E G R A Y**  
Certified Public Accountant  
in Good Standing  
P. O. Box 222  
Baton Rouge, Louisiana 70802

MEMORANDUM  
FOR THE MEMBERS OF THE  
BOARD OF SUPERVISORS

FD-302 (REV. 7-16-63)  
FBI/DOJ

June 12, 1997

**Management Letter**

District Attorney of the  
Twenty-First Judicial District  
Archie, Louisiana

In connection with my audit of the financial statements of the District Attorney of the Twenty-First Judicial District for the year ended December 31, 1996, I noted several matters which need to be brought to your attention. These matters and my recommendations concerning them are listed below:

**Finding No. 1**

**Security Agreement**

Under the Financial Institutions Reform, Recovery and Enforcement Act of 1988 (FIRREA), a pledge of collateral for a deposit is not valid against the FDIC unless there is a written security agreement.

The District Attorney has no security agreement with Central Progressive Bank, even though the bank's share of the District Attorney's funds exceeded \$100,000 at December 31, 1996.

**Recommendation**

The District Attorney should obtain a written security agreement with Central Progressive Bank as soon as possible.

**Management's Response:**

The District Attorney's Office is currently working with the president of Central Progressive Bank to obtain the required written security agreement in compliance with the Financial Institutions Reform, Recovery and Enforcement Act of 1988.

**Finding No. 2**

Security of Computer

There continues to be a problem with computers having untimely crashes or malfunctions due to the lack of proper protection against electrical surges. Also, it was noted during the audit that after a particular computer's hard drive crashed, there had not been proper back-ups done on the computer.

Recommendation:

The District Attorney should inquire about appropriate equipment to prevent the electrical surge problem and attempt to purchase that equipment.

The District Attorney should develop a data security system that includes making back-ups on a timely basis and utilizes a multiple sequence of back-ups.

Management's Response:

Our office is currently obtaining specifications for the necessary battery back-up surge protection units to be installed on the individual computers. Daily back-up procedures are being performed on the criminal system. The accounting system will now maintain a pyramid of three month's of back-up disks to ensure that any loss of information will be minimal.

**Finding No. 3**

Asset Forfeiture Files

During examination of selected case files, difficulties were encountered. Some files appeared to be incomplete, there was a lack of documentation to show the status or why a case was closed, and/or there was no paper work at all.

In one instance where money and property had been seized, it had to be returned to the defendant due to the failure of the District Attorney to serve the Notice of Pending Forfeiture to the defendant.

Recommendation:

The District Attorney needs to follow LA R.S. 40:2606-2622 regarding this area.

Also, the District Attorney should create a checklist that complies with LA R.S. This checklist needs to be fully completed. The checklist is to become a permanent part of every case file. A responsible party should sign off and date the checklist as required procedures are completed.

When assets are returned, a signed receipt should be placed in the case file.

Case numbers need to be assigned and placed on the file folders that coincide with the account numbers in the general ledger.

Management's Response:

Asset Forfeiture Fund case files are currently being reviewed for completion. An extensive checklist has been developed and is being utilized in the set-up of all new forfeiture case files. This checklist includes all details regarding case numbers, docket numbers, general ledger numbers, assets seized, etc. This checklist will track the detailed steps involved in a forfeiture case from the date of seizure to its subsequent disposition. For assets returned to defendant, signed receipts have been obtained in the case of cash. Our new procedures will also obtain signed receipts on all non-cash assets as well.

I would like to thank you and your staff for the helpful cooperation I received during my audit.

This report is included for the information of the District Attorney of the Twenty-Fifth Judicial District, Amite, Louisiana and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



Certified Public Accountant