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COMPONENT UNIT FINANCIAL  
STATEMENTS AND REPORT OF INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS

DISTRICT ATTORNEY OF THE 6TH  
JUDICIAL DISTRICT, CAMERON PARISH,  
LOUISIANA, A COMPONENT UNIT  
OF THE CAMERON PARISH POLICE JURY,  
CAMERON PARISH, LOUISIANA

December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 25 2007

# Millford, Hilliard & Parrar

ACCOUNTANTS AT LARGE OFFICE, INC. (CORPORATE)

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OUR REPORT NUMBER IS: 100-1  
OUR FILING NUMBER IS: 100-1  
OUR REPORT DATE IS: 100-1

May 5, 1987

Honorable Glenn W. Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana

## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of and for the year ended December 31, 1985, as listed in the table of contents. These financial statements are the responsibility of the management of the District Attorney of the Thirty-eighth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the Governmental Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the United States General Accounting Office. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of December 31, 1985, and the results of its operations and the changes in financial position for the year then ended, in conformity with generally accepted accounting principles.

*Millford, Hilliard & Parrar*

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District Attorney of the 36th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1995

INTRODUCTION

As provided by Article V, Section 34 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state in his district. He is also the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury, and 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 Cameron, Louisiana.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the District Attorney of the 36th 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 Cameron Parish Police Jury is the financial reporting entity for Cameron 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 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.

(Continued)

District Attorney of the 10th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining 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.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney of the thirty-eighth Judicial Court is fiscally dependent upon the Cameron Parish Police Jury, the District Attorney was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney of the Thirty-eighth Judicial District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

(Continued)

District Attorney of the 19th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

GENERAL FUND

The General Fund was established in compliance with Louisiana Revised Statute 18:871.11, 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.

B. BASIS OF ACCOUNTING

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

REVENUES

Commissions on fines and bond forfeitures are recorded in the year they are earned.

EXPENDITURES

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

(Continued)

District Attorney of the 39th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1995

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

E. BUDGETS

Formal budgetary integration is employed as a management control device during the year for the General Fund and adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget amounts, shown in the financial statements are the final authorized amounts as revised during the year.

F. INSURANCES

The district attorney does not employ insurance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of December 31, 1995, the District Attorney had cash totaling \$82,075 in accounts. Under state law, this balance must be secured by federal deposit insurance or the pledge of securities owned by the federal 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. Deposits (bank balances) at December 31, 1995, total \$82,075 and are fully secured by federal deposit insurance.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCE

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

All full-time employees are paid by the Cameron Parish Police Jury; therefore, there is no liability for accumulated compensated absences relating to the General Fund. Annual and sick leave for all employees is in accordance with the leave policy of the Cameron Parish Police Jury.

(Continued)

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS

Millard, Hilliard & Farnar

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May 5, 1997

Honorable Glenn Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana as of and for the year ended December 31, 1995, and have issued our report thereon dated May 5, 1997.

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

In planning and performing our audit of the component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

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

inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

1. Cash receipts/revenues and receivables
2. Cash disbursements/expenditures

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

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

Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control. Therefore, the audit was performed more efficiently by performing substantive tests as no reliance was placed on internal control.

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

Our considerations of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above is a material weakness.

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

*Millard, Hilliard & Brown*

# Millford, Hilliard & Farar

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May 3, 1997

Honorable Glenn Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 3, 1997.

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

Compliance with laws and regulations applicable to the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, is the responsibility of the District Attorney of the Judicial District, Cameron Parish, Louisiana, management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirty-eighth Judicial District compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-eighth Judicial District had not complied, in all material respects, with those provisions.

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

*Millford, Hilliard & Farar*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENTAL ACCOUNTING STANDARDS

District Attorney of the 18th Judicial District,  
 Cameron Parish, Louisiana, a Component Unit of the  
 Cameron Parish Police Jury, Cameron Parish, Louisiana

BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1986

	INDEPENDENTAL FUNDS GENERAL FUND	ACCOUNT GROUPS GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
Cash and cash equivalents	\$ 52,875	\$ -0-	\$ 52,875
receivables	7,320	-0-	7,320
land, buildings, and equipment	-0-	50,246	50,246
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 59,395</b>	<b>\$ 50,246</b>	<b>\$ 109,641</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,204	\$ -0-	\$ 1,204
Due to other municipalities	1,576	-0-	1,576
<b>Equity and Other Credits:</b>			
Investment in general fixed assets	-0-	50,246	50,246
Fund balances: Unreserved - undesignated	\$ 56,615	-0-	56,615
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 59,395</b>	<b>\$ 50,246</b>	<b>\$ 109,641</b>

The accompanying notes are an integral part of this statement.

District Attorney of the 18th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
and Actual

For the Year Ended December 31, 1995

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE/ UNFAVORABLE
<b>REVENUES</b>			
Commissions on fines, forfeitures, and fees	\$ 71,500	\$ 66,476	\$ 5,024
Interest	0	1,056	1,056
<b>Total revenues</b>	<u>71,500</u>	<u>67,532</u>	<u>3,968</u>
<b>EXPENDITURES</b>			
Legal and professional	18,000	11,867	6,133
Insurance	12,000	14,869	2,869
Office supplies	3,000	2,786	214
Repairs and maintenance	3,000	2,812	188
Utilities	15,500	13,881	1,619
Taxes	4,000	6,838	2,838
Library	4,000	6,340	2,340
Fees and subscriptions	4,000	4,910	910
Other	5,000	7,355	2,355
Capital outlay	15,000	21,369	6,369
<b>Total expenditures</b>	<u>71,500</u>	<u>93,526</u>	<u>22,026</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	0	(26,004)	(26,004)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	62,500	62,500	0
<b>FUND BALANCES AT END OF YEAR</b>	\$ 62,500	\$ 36,496	\$ 26,004

The accompanying notes are an integral part of this statement.

District Attorney of the 58th Judicial District,  
 Cameron Parish, Louisiana, a Component Unit of the  
 Cameron Parish Police Jury, Cameron Parish, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances

For the Year Ended December 31, 1999

	GENERAL FUND
<b>REVENUES</b>	
Commissions on fines, forfeitures, and fees	\$ 66,470
Interest	1,860
Total revenues	67,542
<b>EXPENDITURES</b>	
Legal and professional	11,807
Insurance	14,888
Office supplies	2,788
Repairs and maintenance	2,812
Utilities	13,001
Travel	8,528
Laboratory	5,140
Fees and subscriptions	4,910
Other	7,165
Capital outlay	21,369
Total expenditures	121,526
EXCESS OF EXPENDITURES OVER REVENUES	(53,984)
FUND BALANCE AT BEGINNING OF YEAR	12,593
FUND BALANCE AT END OF YEAR	\$ <u>38,609</u>

The accompanying notes are an integral part of this statement.