

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana
Notes to the Financial Statements/Continued

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Other Financing Sources (Inet)

Transfer between funds that are not expected to be repaid are accounted for as other financing sources (inset).

K. BUDGETS

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. The proposed budget and amended budget for fiscal year December 31, 1998 were made available for public inspection in accordance with RS29:1508. The proposed budget and amendment, prepared on the modified accrual basis of accounting, were published in the official journal in accordance with RS19:1384. The public hearing was held at the District Attorney's office on December 8, 1998 for comments from taxpayers. The budget was legally adopted and amended, as necessary, by the District Attorney.

All expenditure appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classifications. Amendments were made to the original General Fund budget for the year ended December 31, 1998. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments.

L. ENCUMBRANCES

Encumbrance accounting is not employed by the office of the District Attorney of the Eighteenth Judicial District.

**M. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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 regional banks having their principal offices in Louisiana or any other state of the United States, or under the laws of the United States.

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.

N. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

O. COMPENSATED ABSENCE

The District Attorney's employees are normally granted ten weeks of compensating vacation leave a year. Such leave is granted on "as needed basis". No accrual has been made for vacation pay.

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

WALTER MAJOR, CPA, PC
MICHAEL DUCOTE, CPA, PC
JONATHAN BROWN, CPA, PC
JONATHAN MARRISON, III, CPA, PC

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CENTRAL LOUISIANA CHAPTER

INDEPENDENT AUDITORS' REPORT

To the District Attorney, 18th Judicial District
P O Box 880
Bogalusa, Louisiana 70303-0880

We have audited the accompanying general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Series, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney, 18th Judicial District, 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-134, "Standards of State and Local Governments." These standards and OMB Circular A-134 require that we plan and perform the audit to obtain reasonable assurance about whether the 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. 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, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

In accordance with GOVERNMENT AUDITING STANDARDS, we have also issued a report dated June 24, 1997 on our consideration of the District Attorney's internal control structure and a report dated June 24, 1997 on its compliance with laws and regulations.

Major & Ducote

Major and Ducote
New Roads, Louisiana
June 24, 1997

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, December 31, 1990

	GOVERNMENTAL FUND TYPE		FIDUCIARY ACCOUNT FUND TYPE		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FUND ASSETS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 89,701	\$ 13,001	\$ 43,838	\$ 0	147,467
Receivables	10,358	9,585	11,858	0	32,601
Due from other funds	3,548	0	0	0	3,548
Other assets	0	300	0	0	300
Land, buildings, and equipment	0	0	0	184,121	184,121
Total Assets	\$ 103,598	\$ 24,018	\$ 55,696	\$ 184,121	\$ 327,258
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 8,880	\$ 3,418	\$ 0	\$ 0	\$ 12,298
Payroll deductions and withholdings	1,038	622	0	0	1,660
Due to other funds	0	0	3,548	0	3,548
Due to other governmental entities	0	0	8,282	0	8,282
Amounts held in custody for others	0	0	43,838	0	43,838
Total Liabilities	9,918	3,981	55,696	0	67,204
Equity and Other Credits:					
Investment in general fixed assets	0	0	0	184,121	184,121
Fund balances:					
Unreserved - designated	0	20,875	0	0	20,875
Unreserved - undesignated	93,680	0	0	0	93,680
Total Equity and Other Credits	93,680	20,875	0	184,121	208,904
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 103,598	\$ 24,018	\$ 55,696	\$ 184,121	\$ 327,258

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1996**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Commissions on fees and forfeitures and fees for collection of worthless checks	\$ 150,758	\$ 32,581	\$ 183,339
Intergovernmental revenues:			
Parish police fees	107,167	0	107,167
Federal grants	0	147,233	147,233
Other	18,800	0	18,800
Interest earnings	2,079	0	2,079
Other revenues	53,486	0	53,486
Total revenues	308,481	170,791	479,272
EXPENDITURES			
Salaries and related benefits	208,081	80,808	308,889
Legal and accounting	5,372	4,278	9,650
Insurance	4,284	0	4,284
Office supplies	29,234	10,243	39,477
Repairs and maintenance	11,580	7,378	18,958
Utilities	18,385	1,411	19,796
Capital outlay	1,831	1,884	3,715
Miscellaneous	48,280	37,258	85,538
Total expenditures	371,040	196,773	567,813
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,559)	(26,111)	(88,670)
OTHER FINANCING SOURCES (USES)			
Transfers in	62,273	38,800	101,073
Transfers out	(36,984)	(53,232)	(90,216)
Total other financing sources (uses)	25,289	(14,432)	10,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(37,270)	(40,543)	(77,813)
FUND BALANCE AT BEGINNING OF YEAR	111,184	26,459	137,643
FUND BALANCE AT END OF YEAR	\$ 73,914	\$ 15,916	\$ 89,830

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Baton Rouge, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1996**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE
	\$	\$	(UNFAVORABLE) F
Commissions on fees, forfeitures and fees for collection of worthless checks	80,473	118,189	37,716
Intergovernmental revenues:			
Parish police jury	278,808	307,187	(28,381)
Other	0	18,680	18,680
Interest earnings	0	2,079	2,079
Other expenses	0	83,486	83,486
Total revenues	359,281	527,431	168,150
EXPENDITURES			
Salaries and related benefits	278,268	288,091	9,823
Legal and accounting	18,547	5,373	13,174
Insurance	0	4,284	(4,284)
Office supplies	31,581	33,234	1,653
Repairs and maintenance	0	11,868	(11,868)
Utilities	0	80,308	(80,308)
Capital outlay	3,522	1,831	1,691
Miscellaneous	88,088	88,208	120
Total expenditures	409,406	513,848	104,442
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,125)	113,583	163,708
OTHER FINANCING SOURCES (USES)			
Transfers in	83,336	83,273	63
Transfers out	(33,821)	(28,850)	(4,971)
Total other financing sources (uses)	49,515	54,423	(1,908)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(4,610)	118,160	122,770
FUND BALANCE AT BEGINNING OF YEAR	184,528	111,184	73,344
FUND BALANCE AT END OF YEAR	\$ 179,918	\$ 229,344	\$ 49,426

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 Plaquemine, Louisiana
 GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended December 31, 1998**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (OR UNFAVORABLE)
Commissions on fines, forfeitures and fees for collection of worthless checks	\$ 20,000	\$ 32,551	\$ 4,551
Inter-governmental revenues:			
Federal grants	160,000	147,238	(12,762)
Total revenues	180,000	179,789	(18,289)
EXPENDITURES			
Salaries and related benefits	141,000	166,889	44,011
Legal and accounting	5,000	4,278	730
Insurance	0	0	0
Office supplies	5,000	16,243	(2,543)
Repairs and maintenance	0	7,278	(7,278)
Utilities	0	1,411	(1,411)
Capital outlay	0	1,984	(1,984)
Miscellaneous	25,000	17,368	7,632
Total expenditures	170,000	198,733	39,227
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,000	48,916	25,016
OTHER FINANCING SOURCES (USES)			
Transfers in	48,000	38,880	(11,120)
Transfers out	(40,000)	(40,272)	(19,272)
Total other financing sources (uses)	(12,000)	(48,372)	(29,372)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	0	6,554	(6,554)
FUND BALANCE AT BEGINNING OF YEAR	0	28,428	28,428
FUND BALANCE AT END OF YEAR	\$ 0	\$ 28,000	\$ 28,000

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Combined Statement of Changes in
Assets and Liabilities - All Agency Funds
For The Year Ended December 31, 1999**

	<u>Balance</u>		<u>Balance</u>
	<u>11/99</u>	<u>Additions, Deductions</u>	<u>12/31/99</u>
ASSETS			
Cash and cash equivalents	\$ 8,200	\$ 182,802	\$ 191,002
Receivables	18,623	85,897	104,520
Total Assets	<u>\$ 26,823</u>	<u>\$ 268,700</u>	<u>\$ 295,522</u>
LIABILITIES			
Due to other funds	\$ 3,687	\$ 47,881	\$ 51,568
Due to other governmental entities	13,000	47,889	60,889
Amounts held in custody for other funds	9,133	44,119	53,252
Total Liabilities	<u>\$ 25,820</u>	<u>\$ 139,889</u>	<u>\$ 165,710</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1978

I. SUMMARY OF SIGNIFICANT POLICIES

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the Grand Jury in his district, and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the 8th Judicial District, a composite unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, have been prepared in conformity with general 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 Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries are the financial reporting entities for Iberville, Pointe Coupee, and West Baton Rouge Parishes. 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 establishes criteria for determining which component units should be considered part of the Parish Police Juries 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 could be misleading if data of the organization is not included because of the nature or significance of the relationship.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Police Coups,
and West Baton Rouge, Louisiana
Notes to the Financial Statements(Continued)

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

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 14:18, 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 Funds

Fiduciary funds include Trust Funds and Agency Funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency Funds are purely custodial and thus do not involve management of results of operations.

The District Attorney's Office maintains an Agency Fund to account for certain assets seized for institutions and held in the custody of the District Attorney.

The District Attorney's Office also maintains an Agency Fund to account for criminal bail bond premium fees collected and distributed in accordance with Act 894 of 1989.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a varied 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 revenue and expenditures:

Revenues

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commodities on the files and forfeitures are recorded in the year they are collected by the tax collector, an intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

Expenditures

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
Baton Rouge, Thibodaux, Pointe Coupee,
and West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

a. FUND EQUITY

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.

b. TOTAL COLUMNS ON STATEMENTS

The total columns are explained 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.

c. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. CASH AND CASH EQUIVALENTS

At December 31, 1980, the district attorney has cash and cash equivalents totaling \$147,487 as follows:

Demand deposits	\$ 76,844
Money market accounts	<u> 70,643</u>
Total	<u>\$ 147,487</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal 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. As December 31, 1980, the district attorney has \$176,341 in deposits/bank balances, all of which are secured from risk by Federal deposit insurance.

CONTRACT ATTORNEY OF THE EIGHTHENTH JUDICIAL DISTRICT
Parishes of Terre-Belle, Pointe Coupee,
and West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

3. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

	General Fund	Other	TOTAL
Accounts Receivable	\$18,327	\$11,325	\$29,652

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance, JANUARY 1, 1998	ADDITIONS	DELETIONS	Balance, DECEMBER 31, 1998
Automobile	\$ 58,504	\$ -	\$ -	\$ 58,504
Office Furniture & equipment	113,892	2,508	-	116,400
TOTAL	\$172,396	\$ 2,508	\$ -	\$174,904

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

B. 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 were, 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. The members who joined the System before July 1, 1980, and who elected not to be covered by the new provisions, the following applies: Any member with 21 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 60, provided that no reduction is applied if the member has 18 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 18 years of service may retire at age 48 with a 3 per cent benefit reduction for each year retiring below the age of 60. 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, 1980, 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 28 years of service credit, or have 38 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 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 60 and has 18 years of service credit. The early retirement benefit is equal to 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.

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, 2188 Dejeu Boulevard, New Orleans, Louisiana 70118-2603, or by calling (504) 947-6943.

PENSION RATES. 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 an actuarially determined rate. The rate from July 1, 1995 to June 30, 1996 was 5.75 percent and the rate from July 1, 1996 to June 30, 1997 is 5.50 percent of covered payroll. Contributions to the System also include .3 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 11:153, the employee 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, 1994, 1995, and 1996, were \$1,828, \$3,387, and \$1,218, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana
NOTE TO THE FINANCIAL STATEMENTS (Continued)

6. LEASES

The district attorney had no capital leases as of DECEMBER 31, 1998. The district attorney has operating leases of the following nature:

Lease of copiers @ \$100 per month.

The minimum annual commitments under operating leases are as follows:

fiscal year:	<u>Equipment</u>
1997	\$ 3,388
1998	3,388
1999	3,388
2000	3,388
2001	3,388
total	<u>\$18,132</u>

7. LITIGATION AND CLAIMS

There is no litigation pending against the District Attorney's Office.

**8. EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include expenses of the District Attorney paid from the various court funds, from other parish funds or directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid by the state. The parishes of West Baton Rouge and Iberville pay certain salaries and employer contributions of some clerical personnel.

9. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-B Program, Catalog of Federal Domestic Assistance No. 13-78). 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 18th Judicial District expended \$69,449 and \$77,547 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 approved expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

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

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**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT**

**Parishes of Iberia, Iberville, Pointe Coupee,
and West Feliciana Parishes, Louisiana**

**General Purpose Financial Statements
and Independent Auditor's Report
For The Year Ended December 31, 1984**

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

401. 04 884

Release Date _____

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

WAS 2, MAJOR, CPA, PC
3370111, L. DUCOTE, CPA, PC
3344 N. DUCOTE, CHS, PC
3301 N. DUCOTE, CHS, CPA, PC

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

Honorable Richard J. Mead, Jr.
The District Attorney, 15th Judicial District,
P O Box 222
Bossier Parish, Louisiana 70601

We have audited the general purpose financial statements of the District Attorney, 15th Judicial District, for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a company unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 22, 1995.

We conducted our audit in accordance with generally accepted auditing standards, DEPARTMENT 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 general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1994, we considered the internal control structure of the District Attorney in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney'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 related 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 22, 1995.

The management of the District Attorney, 15th 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, 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 weaknesses 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.

**DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT**

Parishes of Shreveville, Polk, Copas,
and West Bacon Parishes, Louisiana

**General Purpose Financial Statements
and Independent Auditors' Report
For the Year Ended December 31, 1994**

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DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

2. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Because the police juries provide financial assistance to the district attorney which makes the district attorney somewhat financially dependent on the police juries, the district attorney was determined to be a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, and financial reporting omitted. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the funds maintained by the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

C. FUND ACCOUNTING

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

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

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 18:171.2, which provides that 12 per cent of fines collected and funds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Title IV-B Special Revenue Fund

The Title IV-B Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 319 of 1974, to establish family and child support programs compatible with Title IV-B 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.

MAJOR & DUCOTE

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INDEPENDENT ACCOUNTANTS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Richard J. Ward, Jr.
District Attorney, 18th Judicial District
P. O. Box 888
Biaqueville, Louisiana 70455

We have audited the general purpose financial statements of the District Attorney of the 18th Judicial District for the Parishes of Iberville, Feliciana Caneaux, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parishes Police Jurisdiction, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 28, 1995. These general purpose financial statements are the responsibility of the District Attorney'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 Accounting Standards, issued by the Comptroller General of the United States, and the provisions of office of management and budget Circular A-104, "Budget of State and Local Governments." These standards and OMB Circular A-104 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 18th Judicial District for the Parishes of Iberville, Feliciana Caneaux, and West Baton Rouge, State of 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 our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Major & Ducote

Major & Ducote
New Roads, Louisiana
June 28, 1997

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

Honorable Richard J. Ward, Jr.
The District Attorney, 19th Judicial District

We have audited the general purpose financial statements of the District Attorney, 19th Judicial District for the Parish of Iberville, Police Cougars and West Baton Rouge, State of Louisiana, a organized unit of the Iberville, Police Cougars and West Baton Rouge Parish Police Jurisdiction, as of and for the year ended December 31, 1994 and have issued our report thereon dated June 28, 1997.

We have applied procedures to test the District Attorney, 19th Judicial District's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended December 31, 1994, political activity, civil rights, cash management, Federal financial reports, allowable cost/cost principles, drug-free workplace law, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Requirements 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, 19th Judicial District for the Parish of Iberville, Police Cougars and West Baton Rouge, State of Louisiana. Compliance with the requirements listed in the preceding paragraph, accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney, 19th Judicial District for the Parish of Iberville, Police Cougars and West Baton Rouge, State of Louisiana, 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 District Attorney, the Louisiana Legislative Auditor, the Louisiana Department of Social Services, Office of Family Support, and the Iberville, Police Cougars, and West Baton Rouge Parish Police Jurisdiction. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote
800 N. Shiloh, Louisiana
June 28, 1997

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Attorney, 18th Judicial District, for the year ended December 31, 1997.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the District Attorney, 18th Judicial District.

This report is intended for the information of the District Attorney, the Louisiana Legislative Budget, the Louisiana Department of Social Services, Office of Family Support, and the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries. However, this report is a matter of public record and its distribution is not limited.

Major & DeLoatch

Major & DeLoatch
New Orleans, Louisiana
June 26, 1997

Reportable condition:

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person. While procedures were adopted to improve this situation, they do not segregate all incompatible duties and they are not consistently applied.

Response from management:

Because of the limited number of accounting personnel, total segregation of accounting duties is impractical. However, management will revise accounting procedures and make internal control improvements that are cost beneficial.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Attorney, 31st Judicial District, for the year ended December 31, 1988.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the District Attorney, 31st Judicial District.

This report is intended for the information of the District Attorney, the Louisiana Legislative Auditor, the Louisiana Department of Social Services, Office of Family Support, and the Iberville, Pointe Coupee, and West Baton Rouge Parish police juries. However, this report is a matter of public record and its distribution is not limited.

Major J. Duarte

Major J. Duarte
New Orleans, Louisiana
June 26, 1989

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

General requirements:

Political activities, civil rights, cash management, allowable costs, financial reports, drug free workplace and administrative requirements.

Specific requirements:

Types of services, matching funds and 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, 1998, The District Attorney, 19th Judicial District, had no major Federal financial assistance programs and expended 189% of the total Federal financial assistance under the nonmajor federal financial assistance program "Title IV-D - Reimbursement Assistance For Child Support."

We performed tests of controls, as required by SAS Circular 4-128, to evaluate the effectiveness of the design and operation on 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 programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

Reportable conditions:

The matter we noted involves the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person. While procedures were adopted to improve this situation, they do not segregate all incompatible duties, and they are not consistently applied.

Response from management:

Because of the limited number of accounting personnel, total segregation of accounting duties is impractical. However, management will review accounting procedures and make internal control improvements that are cost beneficial.

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.

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

Messrs. Richard J. Ward, Jr.
District Attorney, 18th Judicial District

We have audited the general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juris, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 27, 1999.

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 9-139, "Audits of State and Local Governments." These standards and OMB Circular 9-139 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, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, is the responsibility of the District Attorney management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District Attorney'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 each provision. 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 the District Attorney, the Louisiana Legislative Auditor, the Louisiana Department of Social Services, Office of Family Support, and the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juris. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote
Major & Ducote

New Roads, Louisiana
June 14, 1999

MAJOR & DUCOTE

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL AUDITORS' BASIS ON AN ASPECT OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Richard J. Ward, Jr.
District Attorney, 18th Judicial District
P O Box 282
Bogalusa, Louisiana 70745

We have audited the general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Feliciana Coupee, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Feliciana Coupee, and West Baton Rouge Parish Police Juris, as of and for the year ended December 31, 1998 and have issued our report thereon dated June 22, 1999.

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-133, "Standards for Financial and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney, 18th Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, policies and judgments by management are required to assess the required benefits and related costs of internal control structure guidelines 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; that unauthorized use or disposition, and 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, because of inherent limitations in any internal control structure, errors or omissions may nevertheless occur and not be detected. Also, possibilities of any weakness 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, 18th Judicial District, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of policies, procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition 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 objectives of management in the general purpose financial statements.

EXTRACT STATEMENTS OF THE DISTRICTS JUDICIAL DISTRICT
 Parishes of Iberville, Pointe Coupee,
 and West Baton Rouge, Louisiana

Schedule of Federal Financial Assistance
 Year Ended December 31, 2010

Federal Grants/ Program Title	Federal CFDA Number	Expenditures
Department of Health and Human Services Passed through Louisiana Department of Social Services		
Title IV-D - Reimbursement assistance for child support		
Direct Grant Reimbursement Funds	15.781	\$ 48,000
Executive Agreement	15.781	\$ 77,842
		<u>\$125,842</u>

MAJOR & DUCOTE

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

Honorable Richard J. Ward, Jr.
The District Attorney, 18th Judicial District

We have audited the general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juris, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 26, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, and with our consideration of The District Attorney, 18th Judicial District's control 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 certain 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 unallowable; and the expenditure of funds as a matter consistent with the budget that are applicable to those transactions. Our procedures were substantively less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney's compliance with those 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, 18th 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 the requirements.

This report is intended for the information of the District Attorney, the Louisiana Legislative Auditor, the Louisiana Department of Social Services, Office of Family Support, and the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juris. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote

Major & Ducote
New Orleans, Louisiana
June 26, 1997