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DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA

Cadde Parish
December 31, 1918

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

Witness My Hand and Seal
this 31st day of December, 1918.

**DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA**

Cadee Parish
December 31, 1999

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DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Cade Parish, Louisiana

Exhibit A

**Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1990**
with comparative totals for December 31, 1989

	General Fund		Special Revenue Funds		Agency Funds		Account System Fund Assets	Totals	
	Account Fundamental	1989, 1990	1989, 1990	1989, 1990	1989, 1990	1990		1989	1990
Assets									
Cash	\$ 143,954	\$ 148,881	\$ 11,642	\$ 148,881	\$ 606	\$	\$	\$ 408,407	\$ 408,313
Deposits of Deposit	100,000	100,000	100,000					\$ 300,000	124,000
Receivables	-	-	-	-	-	-	-	-	-
Pre-Tax Pensions	88	-	-	-	-	-	-	88	-
Fines - Forfeited	101,888	-	-	-	-	-	-	100,288	34,988
Court Costs	5,428	-	-	-	-	-	-	5,428	5,500
Interest	-	-	-	-	-	-	-	-	-
Due from State-of Louisiana	-	-	-	-	-	-	-	-	-
B/D Incentive	-	4,800	-	-	-	-	-	4,800	5,500
B/D Reimbursement	-	60,750	-	-	-	-	-	60,750	63,750
Other Grants	15,000	-	-	-	-	-	-	15,000	10,000
Other Funds	24,471	-	-	-	-	-	-	24,471	25,140
Other	2,414	201	1,040	-	-	1,241	-	5,000	11,217
Seized Property	-	-	-	-	80,807	-	-	80,807	64,414
Property and Equipment	-	-	-	-	-	-	238,288	238,288	250,000
Total Assets	\$ 413,684	\$ 458,762	\$ 223,684	\$ 298,862	\$ 2,857	\$ 218,288	\$ 1,025,602	\$ 1,074,711	
Liabilities and Fund Balances									
Liabilities									
Accounts Payable	\$ 88,000	\$ 500	\$ 3,500	\$ 89,807	\$ 3,481	\$	\$	\$ 94,500	\$ 141,750
Due Other Funds	-	24,271	-	-	-	-	-	24,271	21,750
Due to Agency/Funds	25,218	80,000	24,440	-	-	-	-	25,218	180,000
Total Liabilities	<u>113,218</u>	<u>104,771</u>	<u>27,940</u>	<u>89,807</u>	<u>3,481</u>	<u>-</u>	<u>-</u>	<u>144,000</u>	<u>443,500</u>
Fund Balances									
Assigned to General Fund Assets	-	-	-	-	-	218,288	-	218,288	60,000
Unassigned and Undesignated	300,466	298,140	211,644	-	-	-	1,180,284	1,180,284	1,184,210
Total Fund Balances	<u>300,466</u>	<u>298,140</u>	<u>211,644</u>	<u>-</u>	<u>-</u>	<u>218,288</u>	<u>1,180,568</u>	<u>1,244,294</u>	
Total Liabilities and Fund Balances	\$ 413,684	\$ 458,762	\$ 223,684	\$ 298,862	\$ 2,857	\$ 218,288	\$ 1,025,602	\$ 1,074,711	

The accompanying notes are an integral part of this statement

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
Cadeo Parish, Louisiana

Exhibit B

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
for the Year ended December 31, 1995
with comparative totals for the Year Ended December 31, 1994

Revenue	General Fund		Special Revenue Funds		Totals	
	District Attorney's Department				All Components Only	
	1995	1994	1995	1994	1995	1994
Federal Financial Assistance	\$ 64,379	\$ 568,058	\$ -	\$ -	\$ 480,020	\$ 405,085
Fines & Forfeits Forfeitures	314,967	-	-	-	214,967	643,532
Court Cost Fees	13,213	-	-	-	79,278	84,885
Interest Income	22,857	16,000	11,281	-	44,131	4,581
Initial Fees	-	2,033	-	-	2,033	41,149
Drug Asset Forfeiture	16,280	-	-	-	76,280	26,174
Collection Fees	24,805	-	242,717	-	267,522	251,644
Other	6,714	-	-	-	4,774	78,182
Total Revenue	417,895	47,101	253,998	-	1,182,186	961,181
Expenditures						
Salaries	-	271,598	-	-	271,598	189,373
Benefits	105,088	10,440	-	-	105,527	187,376
Telephone and Communication	28,872	2,527	-	-	30,689	29,688
Travel	229	4,759	16,990	-	25,171	52,261
Office Supplies	493	8,482	65,137	-	83,289	44,775
Office Equipment	14,864	-	78,838	-	81,602	23,826
Copiers and Copier Supplies	-	3,083	52,709	-	59,281	25,847
Equipment Maintenance	-	884	-	-	884	26,187
Other	55,056	272	16,956	-	71,991	16,914
Auto & Parking Allowance	4,308	3,280	58,894	-	65,394	44,755
Conditioning	42,988	-	3,528	-	45,493	-
Auto Maintenance	6,893	-	-	-	6,893	-
Dues and Assessments	-	270	24,828	-	25,098	25,271
Professional	2,608	7,178	42,777	-	48,483	28,758
Indirects	17,817	2,131	-	-	19,947	11,887
Computer System - Parish	48,228	-	-	-	48,228	28,475
Unemployment Claims	-	-	-	-	-	9,282
Rent	-	25,000	-	-	25,000	21,781
Publications	-	-	16,887	-	16,887	12,181
Registration	-	1,376	6,458	-	7,834	11,874
Vehicle purchase	-	-	13,813	-	13,813	9,194
Postage	-	-	12,288	-	12,288	-
Total Expenditures	328,074	381,674	348,456	-	1,462,952	782,140
Excess of Revenue Over Expenditures	89,821	9,427	(94,457)	-	718	179,041
Beginning Fund Balance	408,718	260,791	368,816	-	1,448,228	838,170
Ending Fund Balance	\$ 498,539	\$ 270,218	\$ 274,359	\$ -	\$ 1,449,046	\$ 1,017,211

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
 CLASSIFIED DOCUMENT

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget (GAAP Basis) and Actual
 All Governmental Fund Types
 For the Year ended December 31, 2008

Exhibit C

Fund	2008 Budget			2008 Actual			2008 Change			2007 Actual			2008 Change		
	Total	Source		Total	Source		Total	Source		Total	Source		Total	Source	
		Operating	Non-Operating		Operating	Non-Operating		Operating	Non-Operating		Operating	Non-Operating		Operating	Non-Operating
State General Fund	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-
Local Governmental Fund	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-
Other Governmental Fund	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-
Total	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-
Operating Expenditures	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	3,000,000	-
Capital Expenditures	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-
Debt Service	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Other	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Total Expenditures	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-
Change in Fund Balance	(600,000)	(600,000)	-	(600,000)	(600,000)	-	(600,000)	(600,000)	-	(600,000)	(600,000)	-	(600,000)	(600,000)	-
Beginning Fund Balance	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-	4,100,000	4,100,000	-
Ending Fund Balance	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000	-

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

Notes to the Combined Financial Statements
as of and for the Year Ended December 31, 1999

Introduction

The Louisiana Constitution of 1874, Article V, Section 14 created the judicial districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts, and sets forth the duties of the office. Louisiana R. S. 10:1 establishes a district attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorized office.

As provided by Article V, Section 26 of the Louisiana Constitution of 1874, 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 adviser to the grand jury. His powers other defined as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years.

Cadeo Parish comprises the First Judicial District, and the First Judicial District Attorney's office is located in Shreveport.

The First Judicial District Attorney's office employs a total of 73 persons. Twenty-eight of these employees are attorneys, including the district attorney himself. Three of these employees are investigators, and the other forty-one (41) are administrative and clerical personnel.

Note 1 Summary of Significant Accounting Policies

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 governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

A. Basis of Presentation

The accompanying general purpose financial statements of the District Attorney of the 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

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cadeo Parish Commission 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 parish commission to impose its will on that organization and/or
2. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish commission.
2. Organizations for which the parish commission does not appoint a voting majority but are fiscally dependent on the parish commission.
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 parish commission has (a) has a fiscal responsibility to the district attorney, and (b) the potential for the district attorney to provide specific financial benefits to or to impose specific financial burdens on the parish commission, the district attorney was determined to be a component unit of the Calibis Parish Commission. No financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the parish commission, the general governmental 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.

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-asset-like 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 (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fees collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office. Louisiana Revised Statute 15:18, which became effective August 30, 1989, provides that a court cost of \$70.00 be collected to defray expenses of the district attorney, in addition to all other fees, costs or forfeitures lawfully imposed.

As of June 30, 1993, the Louisiana Revised Statute 15:571.11 provided that all judgments of bond forfeiture will be paid to the district attorney. The district attorney will distribute these funds, twenty-five percent (25%) of which the district attorney will receive to be used in the general operating account.

Title IV-D Fund - Special Revenue Fund

The Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 113 of 1978, 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

need by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Also included are United States Department of Agriculture reimbursements of no less than seventy-five percent of the cost of State's food stamp fraud prosecution. This program is funded through the Louisiana Department of Social Services, Office of Eligibility Determinations under Section 18(a) and 18(c) of the Food Stamp Act of 1977.

Pursuant to Louisiana R. S. 35:1734, as amended by Act 442 of the 1988 regular session, the Louisiana Department of Employment and Training shall assess a penalty on overpaid unemployment insurance accounts where legal collection efforts are pursued. Effective January 1, 1993, this agency shall assess a penalty on the total unpaid overpayment debt at the time legal action commences. The Louisiana Department of Employment and Training shall pay the prosecuting authority ten percent (10%) of the money they recover. Should the prosecutor collect the entire amount, an additional five percent (5%) will be received. Payments received from this program are included in the special revenue fund.

Hot Check Fund - Special Revenue Fund

The Special Revenue Fund - Hot Check Fund consists of fees collected in accordance with Louisiana Revised Statute 18:14, 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.

Drug Asset Forfeiture - Agency Fund

Louisiana Revised Statute Title 48 Chapter 28 "Seizure and Confiscated Dangerous Substances Property Forfeiture Act of 1987" was implemented January 1, 1993. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The district attorney may (1) retain property for official use or transfer the custody to any local, state or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the district attorney after not less than twenty days after seizure; and (3) authorize a public sale without approval of that which is not required by law to be destroyed and which is not harmful to the public.

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

- 60% to law enforcement agency(ies) making the seizure,
- 20% to the criminal court fund,
- 20% to district attorney's twelve percent fund

These proceeds are to be used to further and enhance drug law enforcement. The district attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Agency funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operations.

Court Expense and Victim Restitution - Agency Funds

The district attorney holds other funds in escrow for the Court. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. Many of these funds have drug related origins, and thus are not a part of the drug asset forfeiture fund. The district attorney maintains these funds in escrow and the courts provide orders for their disposition or otherwise directed for victim restitution.

D. Fixed Assets and Long-Term Liabilities

Those fixed assets purchased with reimbursed funds from the Title IV-D program vest with the state upon acquisition. Prior to 1994, all fixed assets purchased by the district attorney's office are owned by the Caddo Parish Commission. Beginning in 1994, assets purchased with special funds available to the District Attorney are separately accounted for as owned by the District Attorney. These assets, however, are also included in the General Fixed Assets Group of the Caddo Parish Commission. Purchased fixed assets are stated at historical cost. Donated fixed assets, if any, will be valued at fair market value at the date of donation. Fixed assets are recorded in the General Fixed Asset Group and are not depreciated.

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

There are no long-term liabilities at December 31, 1998.

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental and agency 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 both governmental and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. These funds use the following practices in recording revenues and expenditures:

Revenues

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered judgment of forfeiture is received. Court costs and fees (incurred for in Louisiana Statutes) are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues until earned.

Expenditures

Expenditures are generally recorded and reported when the related fund liability is both incurred and measurable. Salaries and related payroll costs are recorded as they are incurred. Rent, telephone costs, and other expenses are recorded as they become due or incurred and are measurable.

Other Financing Sources (Uses)

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

F. Budgetary Practices

The district attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the district attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 1990 were published in the *Caddo Citizen* on November 18, 1989. The proposed budgets were available for inspection by the public during normal business hours on December 10, 1989, when a public hearing was held. At the conclusion of the public hearing, the proposed budget was adopted. On December 21, 1989, the District Attorney's Certificate of Compliance and representation of the budget was published in the *Caddo Citizen*.

Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's Administrator is authorized to make minor changes within the items. There were no amendments or changes to the 1990 budgets. All budget appropriations lapse at year-end. The budgets are prepared and presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (GAAP). The expenses of the District Attorney's office paid directly by the State of Louisiana are not included in the budgets. Expenses of the District Attorney's office paid directly by the Caddo Parish Commission are also excluded from the budgets except for those amounts reimbursed to the Commission under the Title IV-D program and a reimbursement amount that is not specific as to purpose.

The entire budgetary process is governed by, and conforms to, Louisiana R. S. 28:1308.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in governmental funds.

Based on the size of the accounts and the methods used for payments, the District Attorney does not employ encumbrance accounting.

H. Cash, Savings and Certificates of Deposit

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

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

I. Vacation and Sick Leave

The district attorney has a formal policy relating to vacation and sick leave. Assistant district attorneys receive compensation for absences at the discretion of the District Attorney. All employees appointed to full-time positions may earn from 12 1/2 to 20 days of annual leave and from 13 to 34.56 hours of sick leave per year depending on length of service. Members of the Parochial Retirement may accrue un-used amounts of vacation and sick leave for the purpose of using it in their retirement calculation. The District Attorney Retirement System does not allow un-used vacation of sick leave to be used as service time and therefore attorneys are paid for a limited portion of this time at

their limit of deposits, dependent upon length of service. No accrual is made in governmental funds because the current portion of liability does not exceed a normal year's accumulation of benefits and is deemed immaterial.

All other employees are covered by the vacation and sick leave policy of the Custer Park Commission. Full-time Commission employees may earn their sick leave up to twenty-one days of annual leave and twelve to twenty-four days of sick leave per year depending on length of service. Upon resigning, employees may be paid for annual leave of ten to twenty days depending on length of service. Retiring employees are not paid for accrued annual leave, but they are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years of retirement.

The Commission accrues costs incurred for annual leave in the General Long-Term Obligation Account Group. Accrued sick leave benefits are not accrued due to the Commission's policy of not paying benefits upon termination. No accrual is made in the governmental funds because the current portion of the liability does not exceed a normal year's accumulation of benefits and is deemed immaterial.

J. Fund Equity

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

K. Total Columns on Statements - (Memorandum Only)

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 details of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidator's.

L. Risks and Uncertainties

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.

Note 2 Cash and Certificates of Deposits

As December 31, 1998, the District Attorney had cash and certificates of deposit (book balances) as follows:

Interest bearing demand deposits (cash)	\$	448,425
Time deposits with maturities greater than ninety days from original date		<u>800,000</u>
Total	\$	<u>1,248,425</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting fund balances) may 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 (and 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, 1998, the district attorney had \$1,445,138 in deposits (custodial bank balances). These deposits were secured from risk by \$100,000 of federal deposit insurance and \$1,000,014 of pledged securities held by the custodial banks in the name of the fiscal agent banks (GAAS Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAS Statement 3, Louisiana Revised Statute 30:1509 imposes a statutory requirement on the custodial bank to deliver 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.

Note 3 Pension Plan

Louisiana District Attorneys Retirement System

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 start, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 50 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, 1998, and who elected not to be covered by the new provisions, the following applies: Any member with 24 or more years of creditable service regardless of age may retire with a three percent (3%) benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 30 years of service may retire at age 50 with a three percent (3%) benefit reduction for each year below age 60. In addition, any member with at least 15 years of service may retire at age 55 with a three percent (3%) benefit reduction for each year below the age of 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (100%) of his average final compensation.

For members who joined the System after July 1, 1998, 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 three and one-half percent (3.5%) 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 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy. Plan members are required by state to contribute 7.5 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent for plan year 1997 and planned 3.25 percent for plan year 1998 of annual covered payroll. Contributions to the System also include 0.2 percent of the net values 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 11:183. 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, 1998 and 1999 were \$37,967 and \$38,970, respectively, equal to the required contributions for each year.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section 208.120:

Year Ended December 31, 1998

District Attorney

Total current-year payroll	\$ 2,052,495
Total current-year covered payroll	\$ 1,368,685

	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions						
Employees	7.00%	\$ 81,468	7.00%	\$ 87,270	7.00%	\$ 81,468
Employer	2.28%	21,238	2.28%	23,234	2.28%	21,238
Employer	2.90%	90,334	2.80%	89,334	2.95%	77,118
Total		\$ 120,939		\$ 109,838		\$ 129,824

Percent of employer's actuarially required contribution to all participating employees: 9.18%

Year Ended June 30, 1998

Retirement System

Net Assets	\$ 66,281,680
Pension-Benefit Obligation	1 75,914,812
Assets in Excess of Pension-Benefit Obligation	\$ 11,473,080

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Systems and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998, comparative annual financial report. The District Attorney of the First Judicial District does not guarantee the benefits granted by the System.

Parochial Employees' Retirement System of Louisiana

The Code Parish Commission provides retirement, death, and disability benefits to the District Attorney's non-attorney employees through a pension plan administered by another governmental entity. The plan is the Parochial Employees' Retirement System of Louisiana (Parochial Plan). Substantially all Commission employees are members of this cost-sharing multiple-employer public employee retirement system (PERS). All permanent parish employees who work at least 20 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of service, regardless of age, (b) 25 years of service and is at least age 55, or (c) 10 years of service and is at least age 68. The monthly retirement allowance is equal to three percent (3%) of the employee's final compensation multiplied by years of service. Benefits cannot exceed one hundred percent (100%) of the employee's final compensation. Employees become vested in the system after 10 years of service. Benefit provisions are established by Louisiana State Statute.

Upon the death of any Parochial Plan member in active service with five or more years of service and not eligible for retirement, survivor benefits paid are equal to sixty percent (60%) of final compensation for a surviving unmarried spouse with minor children. The benefits will continue as long as the spouse lives and is unmarried or until there are no minor children. For a surviving unmarried spouse with no minor children, the benefits are fifty percent (50%) of final compensation upon attainment of age 50 by the spouse, or upon becoming disabled and are payable as long as the spouse lives and is unmarried. For minor children with no parents, the benefits are thirty percent (30%) of final compensation for each child not to exceed sixty percent (60%) in total. For Parochial Plan members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

If a member with at least 5 years of service becomes disabled, he is eligible to receive benefits of three percent (3%) of the member's final compensation multiplied by his years of service. However, the number of years will be considered to be at least 10, or the number of deficit years plus additional years in age 55, whichever is less. Benefits cannot exceed one hundred percent (100%) of final compensation.

Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to the Parochial Plan. The Commission is required to contribute eight and three-fourth percent (8.75%) of covered employees' salaries. The employer and employee contribution obligations are established by Louisiana State Statute.

The following provides certain disclosures for the Cade Parish Commission and the Parochial Retirement System (which includes the District Attorney's non-attorney employees) that are required by GASB Codification Section F39.126:

Year Ended December 31, 1994

Cade Parish Commission

Contribution rate - employees	0.095
Total current-year payroll	\$ 8,098,001
Total current-year covered payroll	\$ 7,694,001

The following information has been obtained for the Parochial Plan from the latest actuarial information of the system which was December 31, 1994, except for the individual employer (Commission) contribution information, which is an estimate based on the Commission's payroll as a percentage of total estimated payroll.

Actuarially determined employer's contribution for 1995 for all employees	\$ 21,571,480
Total estimated payroll	\$ 263,437,323
Employer normal cost as of January 1, 1995	\$ 43,888,471
Amortization payment on unfunded accrued liability	\$ 6,824,787

Estimated actuarially determined employer's contribution for the Commission	\$ 508,620
Commission-covered payroll	\$ 6,058,121
Percentage of Commission contribution requirement to total contribution requirement	8.4%

Employer contributions	\$ 508,620
Employee contributions	\$ 578,471

Percentage of employer contributions to total payroll	8.39%
Percentage of employee contributions to total payroll	9.32%

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and projected benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERB and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

The pension benefit obligation of the Parochial Plan was computed as part of an actuarial valuation performed as of December 31, 1994. Significant actuarial assumptions used in the valuation include: (a) a rate of return on the investment of present and future assets of eight percent (8%), (b) projected salary increases of five and one-half percent (5.5%) (the breakdown of this salary increase attributable to inflation and merit was not available from the Actuary), (c) annual initial mortality rates of one hundred ten percent (110%) of 1971 Group Annuity Mortality Table, (d) assumed final mortality of one hundred seventy-five percent (175%) of 1971 Group Annuity Mortality Table, and (e) all eligible employees will retire by the age of 65.

As December 31, 1994, the date of the latest actuarial valuation, the pension benefit obligations of the Parochial Plan was \$64,233,292, as follows:

Pension benefit obligation

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 267,081,200
Current employees	
Accumulated employee contributions, including allocated investment income	148,479,207
Employer-financed vested	78,070,160
Employer-financed nonvested	<u>103,927,813</u>
Total pension benefit obligation	<u>691,558,380</u>
Net assets available for benefits, at stated value	<u>627,325,088</u>
Unfunded pension benefit obligation	\$ <u>64,233,292</u>

Ten-year historical trend information of the Parochial Plan is available in the separately issued retirement system report. The trend information provides information about progress made in accumulating sufficient assets to pay benefits when due.

The District Attorney of the First Judicial District does not guarantee the benefits granted by the above plans. The District Attorney does not provide any other post-employment benefits.

Note 4 Property and Equipment

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1995	Additions	Disposal	Balance December 31, 1996
Automobiles	\$ 42,158	\$ 38,113	\$ -	\$ 77,291
Office Equipment	80,983	82,102	-	138,515
Totals	\$ 123,141	\$ 120,215	\$ -	\$ 243,356

Leases

The District Attorney has operating leases of the following nature:

Description	Term of Lease	Monthly Lease	Total
Title R/O-Office Space	September 1, 1995 to August 31, 1996	\$ 2,118	16,944
Title R/O-Office Space	September 1, 1995 to August 31, 1997	\$ 2,667	\$ 16,944
Total Office Space		\$	\$ 33,888

Description	Term of Lease	Monthly Lease	Total
Copier	June 30, 1997 to July 1, 1997	\$ 491	\$ 4,912
Copier	January 24, 1995 to January 23, 1996 (cancelled 10/29/96)	\$ 588	\$ 5,880
Copier	February 2, 1995 to February 8, 1998	\$ 380	\$ 3,600
Copier	January 23, 1995 to January 22, 1999	\$ 180	\$ 1,800
Copier	January 1, 1998 to December 31, 1999	\$ 388	\$ 4,716
Copier	January 1, 1998 to October 31, 2000	\$ 581	\$ 6,972
Total Equipment		\$ 2,588	\$ 26,860

The minimum annual commitments under cancellable operating leases for the following fiscal years are as follows:

	Office Space	Equipment	Total
1997	\$ 21,085	\$ 16,805	\$ 37,890
1998	-	13,828	13,828
1999	-	11,508	11,508
2000	-	5,812	5,812
Totals	\$ 21,085	\$ 47,953	\$ 69,038

Note 8 Subsequent Events

No material event affecting this office has occurred between the close of the fiscal period and issuance of these financial statements.

Note 9 Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds, the Parish Commission, or directly by the State. Those expenditures are summarized as follows:

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

The District Attorney and twenty-three (23) assistants receive a portion of their salaries from the State Division of Administration. The parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

Note 10 Federal Financial Assistance Program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-G Program, Catalog of Federal Domestic Assistance Number 15.750. 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 First Judicial District expended \$502,585 and \$95,057 reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

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

Independent Auditor's Report

HONORABLE PAUL J. CARBONACHE
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1998, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the District Attorney of the First Judicial District, State of Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State 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. 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.

The general purpose financial statements referred to above include only the financial activities of the District Attorney of the First Judicial District, State of Louisiana. Financial activities of other component units that form the reporting entity are not included. As discussed in Note 1, the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, are intended to present the financial position and results of operations and changes in fund balances of only those funds which are controlled by the District Attorney of the First Judicial District, State of Louisiana.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of December 31, 1998, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 23, 1997 on our examination of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana's internal control structure and a report dated May 23, 1997 on its compliance with laws and regulations.

ROBERTS, CHERRY AND COMPANY
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A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1999

Additional Information

**Independent Auditor's Report on
Schedule of Federal Financial Assistance**

HONORABLE PAUL J. CARMICHAEL
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cade Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade Parish Commission, State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 23, 1999. These general purpose financial statements are the responsibility of the District Attorney of the First Judicial District, State of Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "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. 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 First Judicial District, 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.

Roberts, Cherry and Company
ROBERTS, CHERRY AND COMPANY

A Corporation of
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Shreveport, Louisiana
May 23, 1999

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Cadeau Parish, Louisiana

Schedule 1

Schedule of Federal Financial Assistance for the Year Ended December 31, 1994

Federal Grant Pass Through Charge Program Title	Federal CFDA Number	Fed Title	Fed Activity Number	Fed Activity Title	Fed Activity Description	Fed Activity Period	Fed Activity Start	Fed Activity End	Fed Activity Status	Fed Activity Amount	Fed Activity Balance	Fed Activity Total							
Department of Health and Human Services																			
Medicaid																			
Medicaid Program																			
19.793	99A	19.793	99A	000000-000000	000000-000000	12/31/94	12/31/94	12/31/94	12/31/94	194,000	194,000	194,000							
19.793	99A	19.793	99A	000000-000000	000000-000000	12/31/94	12/31/94	12/31/94	12/31/94	194,000	194,000	194,000							
Total Medicaid Program																			
Department of Justice																			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice																			
Drug Enforcement Unit																			
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	0,000	0,000	0,000							
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	40,000	40,000	40,000							
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	34,000	34,000	34,000							
State of Louisiana																			
State of Louisiana - Assistance Program																			
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	0,000	0,000	0,000							
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	7,250	7,250	7,250							
Department of Agriculture																			
Louisiana Department of Social Services																			
Food Stamp Food Presentation																			
19.879	010000	19.879	010000	100000	100000	12/31/94	12/31/94	12/31/94	12/31/94	1,000	1,000	1,000							
Total Federal Financial Assistance																			
										\$	40,000	\$	40,000	\$	194,000	\$	40,000	\$	194,000

The accompanying notes are an integral part of this statement.

**Independent Auditor's Report on Internal Control
Structures Based on an Audit of General Purpose
Financial Statements Performed in Accordance
with Government Auditing Standards**

HONORABLE PAUL J. CARROUCHE
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cade Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade Parish Commission, State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 23, 1999.

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

The management of the District Attorney of the First Judicial District, State of 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 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 irregularities may nevertheless occur and not be detected. Also, prevention of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, 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 relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

ROBERTS, CHERRY AND COMPANY
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Shreveport, Louisiana
May 23, 1997

**Independent Auditor's Report on Compliance
Based on an Audit of General Purpose
Financial Statements Performed in Accordance with
Government Auditing Standards**

HONORABLE PAUL J. CARMOICHI
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 23, 1997.

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

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

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

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

Roberts, Cherry and Company
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A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1997

Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

HONORABLE PAUL J. CARMICHAEL
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cade's Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade's Parish Commission, State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 23, 1997. We have also audited the compliance of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade's Parish Commission, State of Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 23, 1997.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade's Parish Commission, State of Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1998, we considered the internal control structure of the District Attorney of the First Judicial District, State of Louisiana in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, and on the compliance of the District Attorney of the First Judicial District, State of Louisiana, with the requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 31, 1997.

The management of the District Attorney of the First Judicial District, State of 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial

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

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

General Requirements:

- . Political activity
- . Davis-Bacon Act
- . Civil rights
- . Cash management
- . Federal financial reports
- . Allowable costs/need principles
- . Drug-free Workplace Act
- . Administrative requirements

Specific Requirements:

- . Types of services
- . Eligibility
- . Reporting
- . Cost allocation

Claims for advances and reimbursements

Accounts claimed or used for matching

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, 1995, the District Attorney of the First Judicial District, State of Louisiana, expended eighty-three (83%) percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and accounts claimed or used for matching that are applicable to each of the District Attorney of the First Judicial District, State of Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

Roberts, Cherry and Company
ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1997

**Independent Auditor's Report on Compliance
with the General Requirements Applicable to
Federal Financial Assistance Programs**

HONORABLE PAUL J. GARMOUCHE
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1988, and have issued our report thereon dated May 23, 1989.

We have applied procedures to test the District Attorney of the First Judicial District, State of Louisiana's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1988:

Political activity
Cash management
Allowable cost/allowable principles
Administrative requirements

Outrigers
Federal financial reports
Drug-free Workplace Act

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

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

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

Roberts, Cherry and Company
ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1989

**Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

HONORABLE PAUL J. CARROLLICH
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 23, 1997.

We have also audited the District Attorney of the First Judicial District, State of Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the District Attorney of the First Judicial District, State of Louisiana, is responsible for the District Attorney of the First Judicial District, State of Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements 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, "Standards 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the First Judicial District, State of Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any material instances of noncompliance with the requirements referred to above.

In our opinion, District Attorney of the First Judicial District, State of Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

Roberts, Cherry and Company
ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1997

**Independent Auditor's Report on Compliance with Specific
Requirements Applicable to Nonmajor Federal
Financial Assistance Program Transactions**

HONORABLE PAUL J. CARMOLICHE
DISTRICT ATTORNEY OF THE
FIRST JUDICIAL DISTRICT
STATE OF LOUISIANA
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 23, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, and with our consideration of the District Attorney of the First Judicial District, State of Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the District Attorney of the First Judicial District, State of Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. However, this report is a matter of public record and its distribution is not limited.

Roberts, Cherry and Company
ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 23, 1997