

1332

**OFFICIAL  
FILE COPY**  
**DO NOT REMOVE THIS**

When receiving  
copies from this  
copy and PLACE  
BACK in this

**DISTRICT ATTORNEY OF THE THIRTEEN  
JUDICIAL DISTRICT**

**Monroe, Louisiana**

**General Purpose Financial Statements  
and**

**Independent Auditor's Report**

**As of and for the Year Ended  
December 31, 1966**

97-11-16 (2-7-67)  
10-6-67 01 117-65

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Jan 23 1967

**CECIL M. WILLIS**  
**CERTIFIED PUBLIC ACCOUNTANT**

DISTRICT ATTORNEY OF THE  
THIRTIETH JUDICIAL DISTRICT  
Lacrosse, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1996

CONTENTS

	Statement	Page No.
Independent Auditor's Report		1 - 4
General Purpose Financial Statements:		
Combined Balance Sheet, December 31, 1996 - All Fund Types and Account Groups	A	5
Governmental Funds:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	B	6 - 9
Notes to the Financial Statements		9
	Schedule	Page No.
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1996	1	19
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	20
Schedule of Federal Financial Assistance	3	21

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lecelle, Louisiana

CONTENTS (CONT'D)

	Exhibit
Other Reports Required by Government Auditing Standards:	
Independent Auditor's Report on Internal Control Structure Based on An Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	A
Independent Auditor's Report on Compliance Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	B
Other Reports Required by OMB Circular A-128:	
Independent Auditor's Report on The Internal Control Structure Used in Administering Federal Financial Assistance Programs	C
Independent Auditor's Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Transactions	D
Independent Auditor's Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs	E

CECIL M. WELLS  
CERTIFIED PUBLIC ACCOUNTANT  
200 Breckenridge Drive  
West Monroe, LA 71292

MEMBER:  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

TELEPHONE:  
(504) 796-2982

*Independent Auditor's Report*

HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lousville, Louisiana

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 1998, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility the management of the district attorney's office. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government auditing Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the District Attorney of the Thirtieth Judicial District, as of December 31, 1998, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial

10TH JUDICIAL DISTRICT ATTORNEY

Independent Auditor's Report

Page 3

statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Tenth Judicial District. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

  
Cecil M. Willis  
June 18, 1987

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**Louisville, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

**Combined Balance Sheet, December 31, 1998**

	GOVERNMENTAL FUNDS		ACCOUNT GROUP -	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND ASSETS	
<b>ASSETS</b>				
Cash (Note 2)	227,378	118,841		346,219
Receivables (Note 2)	23,000	28,912		51,912
Equipment (Note 4)			104,470	104,470
<b>TOTAL ASSETS</b>	<u>251,000</u>	<u>147,753</u>	<u>104,470</u>	<u>503,223</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	12,088	2,128		14,216
Payroll deductions payable	1,862	3,528		5,390
Due to others	33,870	45,318		79,188
<b>Total Liabilities</b>	<u>47,820</u>	<u>51,074</u>		<u>98,894</u>
<b>Fund Equity:</b>				
Investment in general fund assets			104,470	104,470
Fund balances - unreserved - undesignated	203,180	116,701		319,881
<b>Total Fund Equity</b>	<u>203,180</u>	<u>116,701</u>	<u>104,470</u>	<u>424,351</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>251,000</u>	<u>147,753</u>	<u>104,470</u>	<u>503,223</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
 Leesville, Louisiana  
 GOVERNMENTAL FUNDS

Condensed Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis and Actual)  
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
<b>REVENUES:</b>			
Commissions on Fines and forfeitures	68,000	68,074	74
Court costs	114,000	68,288	(45,712)
Collection fees	5,000	4,219	(781)
Louisiana Department of Social Services Title IV-D Incentive payments			
Louisiana Commission on Law Enforcement Commissions per Act 1192	38,800	38,800	
JACS Program	10,000	12,323	2,323
JACS Program	60,000	68,784	8,784
Interest earned	5,400	5,484	84
Court ordered forfeitures	2,100		(2,100)
Other revenues	10,000	100	(9,900)
<b>TOTAL REVENUES</b>	<b>328,300</b>	<b>308,833</b>	<b>(19,467)</b>
<b>EXPENDITURES:</b>			
General Government - judicial			
Salaries and related benefits	98,000	112,515	14,515
Operating services	120,000	142,705	22,705
Professional services	11,000		11,000
Materials and supplies	18,100	18,201	101
Travel and services	20,000	18,929	1,071
Capital outlay	10,045	10,045	
Other	38,700	27,559	11,141
<b>Total expenditures</b>	<b>319,445</b>	<b>319,954</b>	<b>(8,129)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(9,145)</b>	<b>(11,121)</b>	<b>(12,976)</b>
Fund Balance at Beginning of Year	242,133	242,133	None
<b>Fund Balance at End of Year</b>	<b>232,988</b>	<b>231,012</b>	<b>(12,976)</b>

The accompanying notes are an integral part of this statement

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
55,000	55,862	18,862
138,000	127,444	(2,556)
28,000	26,732	(1,268)
1,800	2,180	380
<u>182,800</u>	<u>212,218</u>	<u>15,418</u>
173,000	188,807	4,383
1,000	8,877	(4,877)
3,000	6,808	(880)
3,500	1,344	1,790
3,000	2,051	940
	2,580	(2,580)
<u>187,500</u>	<u>187,827</u>	<u>(327)</u>
7,700	22,646	14,946
<u>85,821</u>	<u>55,921</u>	<u>(29,900)</u>
<u>103,821</u>	<u>118,366</u>	<u>14,545</u>



DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1998

INTRODUCTION

As provided by Article V, Section 26 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. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Thirtieth 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 Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards board Statement No. 14 established criteria for determining which component units should be considered part of the Vernon Parish Police Jury for financial reporting purposes. The basic criteria 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

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

Louisville, Louisiana

**Notes to the Financial Statements (Continued)**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading, if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney of the Thirtieth Judicial District is fiscally dependent on the Vernon Parish Police Jury, the district attorney was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying general purpose financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the other 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 an account group to report on its financial position and results of 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 19:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1973, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce 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.

**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 18:25, 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.

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

**Revenues**

Commissions on fines and bond forfeitures and court costs are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the district attorney is entitled to for funds. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Substantially all other revenues are recorded when received.

**Expenditures**

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

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the district attorney. These other financing sources (uses) are recognized at the time the underlying event occurs.

**E. BUDGETS**

The district attorney prepares annual budgets for the General Fund and the special revenue funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets after the addition of any amendments made during the year.

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the auditor's accounting system.

**G. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the district attorney may deposit funds in demand deposit, interest-bearing demand deposit, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. The district attorney has no public domain or infrastructures that would require capitalization. No depreciation has been provided on general fixed assets. All fixed assets owned by the district attorney's office are valued at historical cost. All other fixed assets used in the district attorney's office are provided by the Vernon Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**  
**Louisville, Louisiana**  
**Notes to the Financial Statements (Continued)**

**1. COMPENSATED ABSENCES**

All full-time employees earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned, and the district attorney does not allow payment for unused vacation leave. Employees are allowed reasonable periods of absence due to illness.

The cost of current leave privileges, computed in accordance with GASB Codification Section 650 and reported in accordance with GASB Statement No. 16, is recognized as a General Fund current-year expenditure when leave is actually taken.

**3. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**1. CASH**

At December 31, 1996, the district attorney has interest bearing demand deposit balances (book balances) totaling \$374,817. Under state law, these deposits (or the resulting bank balances) are required to be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Following is a schedule which depicts the secured deposits at December 31, 1996:

	<u>Balance</u> <u>Bank</u>	<u>Marketable and Federal Bank</u>
Collected bank balance	\$260,005	\$85,126
Less:		
Federal deposit insurance	180,690	99,126
Collateral pledged to guarantee deposits	383,690	73,763
Excess security pledged at December 31, 1996	<u>\$271,115</u>	<u>\$73,763</u>

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**  
**Louisville, Louisiana**  
**Notes to the Financial Statements (Continued)**

**3. RECEIVABLES**

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

	General Fund	Special Revenues	Total
Commissions on fees .....	\$4,054		\$4,054
Costs paid .....	6,509		6,509
Grants from LA Department of Social Services:			
Title IV-D .....		\$19,459	19,459
Incentive payments .....		1,453	1,453
Grant from Louisiana Commission on Law Enforcement .....	6,483		6,483
Other .....	5,985		5,985
<b>Total .....</b>	<b>\$33,000</b>	<b>\$20,912</b>	<b>\$53,912</b>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

Balance January 1, 1996 .....	\$ 99,811
Additions .....	13,237
Deletions .....	(8,578)
Balance December 31, 1996 .....	<u>\$104,470</u>

**5. DEFINED BENEFIT PENSION PLAN**

**Plan Description:** The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reductions is applied if the member

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's final average compensation, defined by L.R.S. 11:1551(2), multiplied by the number of years of his membership service, not to exceed 100 per cent of average final compensation.

For members who joined the System after July 1, 1990, or who started 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 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 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Dazner Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5331.

*Funding Policy.* Plan members are required by state statute to contribute 7 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 3.25 percent of annual covered payroll. Contributions to the System also include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana 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 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The 30th Judicial District Attorney's contributions to the District Attorney's Retirement System for the years ending December 31, 1996, 1995, and 1994 were \$2,629, \$2,523, and \$1,354, respectively, equal to the required contributions for each year.

Secretaries and other employees of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERSS), controlled and administered by a separate board of trustees. Actuarially required contributions and actual contributions made by the employer and employees are included as part of pension fund reporting of the Various Parish Police Jury.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Louisville, Louisiana  
Notes to the Financial Statements (Continued)**

Additional salary increments paid to secretarial personnel are paid under the Social Security System. In addition to the employee contributions withheld, the District Attorney contributes a matching amount as a per cent of gross salary to the Social Security System.

**6. LITIGATION AND CLAIMS**

At December 31, 1996, there is no litigation pending against the district attorney.

**7. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE  
ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid by the Warren Parish Police Jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Warren Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the district attorney's office.

**8. FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The district attorney participates in the United States Department of Health and Human Services Child Support Enforcement Title IV-D Program, Causing of Federal Domestic Assistance No. 15.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana 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 Louisiana 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.

The district attorney also participates in the United States Department of Justice Drug Control and Systems Improvement, CDA No. 16.573. The objective of this program is to provide financial assistance to units of local government for the purpose of increasing the apprehensions, prosecution, adjudication, detention, rehabilitation, education, and treatment of persons who violate state and local laws relating to production, possession, and transfer of controlled substances.



**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Lawville, Louisiana**

**Notes to the Financial Statements (Continued)**

**9. LOCAL AGENCY COMPENSATED  
ENFORCEMENT (LACE) PROGRAM**

The Local Agency Compensated Enforcement (LACE) Program is an intergovernmental agreement between the Louisiana Department of Public Safety and Corrections, Office of State Police, the Sheriff and Clerk of Court of Vernon Parish; and the District Attorney of the Thirtieth Judicial District. Because of a poor economy forcing cutbacks in manpower of the Office of State Police and in order to adequately police the highways of the judicial district, State Police Troop E will provide off-duty police officers to work the LACE detail. The detail performs normal traffic duties by patrolling high-accident and high non-compliance areas. The district attorney provides funding to pay salaries directly to the participating officers on a contracted-services basis and furnishes some minor equipment. The Office of State Police furnishes all automobiles and other equipment.

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lacryville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1996

**SPECIAL REVENUE FUNDS**

**Title IV-D Fund**

The Title IV-D Fund was authorized by Act 117 of 1973 to establish family and child support programs compatible with Title IV-D of the Social Security Act. Use of the funds is for ordinary and necessary expenditures to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**WORTHLESS CHECKS COLLECTION FEE FUND**

The Worthless Checks Collection Fee Fund was authorized by Louisiana Revised Statutes 16:13. The fund accounts for a specific fee charged by the district attorney for collecting and processing worthless checks. Expenditures from this fund are at the sole discretion of the district attorney, except that funds may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
L Leesville, Louisiana  
SPECIAL REVENUE FUNDS

Continuing Balance Sheet, December 31, 1998

ASSETS:	TITLE IN-0	WORTHLESS CHECKS COLLECTION FEE	TOTAL
Cash	30,026	18,901	119,681
Grants receivable	20,810		20,810
<b>TOTAL ASSETS</b>	<b><u>41,836</u></b>	<b><u>18,901</u></b>	<b><u>139,152</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	3,008	126	3,126
Payroll deductions payable	3,894	484	3,826
Due to others		15,318	15,318
<b>Total Liabilities</b>	<b><u>6,902</u></b>	<b><u>15,928</u></b>	<b><u>30,392</u></b>
Fund Equity - Fund Balances - unreserved - undesignated	36,768	80,000	119,781
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>41,836</u></b>	<b><u>18,901</u></b>	<b><u>139,152</u></b>

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1995

REVENUES:	TITLE IV-D	WORTHLESS	TOTAL
		CHECKS COLLECTION FEE	
Collection fees		92,992	92,992
Louisiana Department of Social Services			
Title IV-D	121,444		121,444
Incentive payments	26,732		26,732
Interest earnings	680	1,568	2,248
<b>Total revenues</b>	<b>150,856</b>	<b>16,560</b>	<b>213,276</b>
<b>EXPENDITURES:</b>			
General Government - judicial			
Salaries and related benefits	198,789	17,062	199,607
Operating services	5,093	84	6,097
Professional services	6,580		6,580
Materials and supplies	1,434	210	1,764
Travel and seminars	2,051		2,051
Capital outlay	2,582		2,582
<b>Total expenditures</b>	<b>208,529</b>	<b>17,356</b>	<b>187,971</b>
Excess (Deficiency) of Revenues over Expenditures	(14,418)	37,604	22,842
Fund Balance at Beginning of Year	52,157	42,549	94,706
Fund Balance at End of Year	36,768	80,213	118,767

*OTHER REPORTS REQUIRED BY*  
**GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

FEDERALLY ASSISTED PROGRAMS

A schedule of federal financial assistance is presented as Schedule 3.

Schedule 3

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1996

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
United States Department of Health and Human Services - Through Louisiana Department of Social Services	13.1782	169,379
United States Department of Justice - Through Louisiana Commission on Law Enforcement	16.579	38,892

CECIL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT  
100 Brockbridge Drive  
Monroe, LA 71201

MEMBER:  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

TELEPHONE:  
(504) 294-2982

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

HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Leesville, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audit of State and Local Governments. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

EXHIBIT A

In planning and performing my audit of the general purpose financial statements of the Thirtieth Judicial District Attorney, Lucerville, LA., for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 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. I found no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record.

Respectfully submitted,



Cecil M. Willis  
June 18, 1997



CECIL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT  
300 Brockmeidge Drive  
Monroe, LA 71201

**MEMBER:**  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**  
(504) 284-2861

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF general purpose financial STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

HONORABLE WILLIAM B. WILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I conducted my 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 I 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 Thirtieth Judicial District is the responsibility of management of the district attorney. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the district attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards:

**FINDING:** Budget was not advertised and adopted prior to beginning of the fiscal year.

A budget was prepared in the office of the District Attorney; however, no notice of availability for inspection was published and the budget was not adopted prior to the start of the fiscal year.

A notice of availability for public inspection and subsequent adoption was published in the official journal during the first week of the fiscal year. Louisiana Revised Statutes 39:1303-1314 require that budgets be prepared, a notice of availability for public inspection be advertised and that the budgets for the General and Special Revenue Funds be adopted prior to the start of the fiscal year.

**RESPONSE:**

The District Attorney indicated he had overlooked the publication of the notice of availability for public inspection and actual adoption of the budgets prior to the start of the fiscal year. Upon realizing that the notice has not been published and no budget had been legally adopted he caused the notice to be advertised and subsequently adopted the previously prepared budgets. He further provided information that the fiscal year 1997 budget was advertised and adopted as prescribed in the statute.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1996 general purpose financial statements are presented fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1997, on those general purpose financial statements.

In connection with the audit, I reviewed the prior-year finding on compliance with budget amendment requirements to determine whether management had implemented appropriate action to correct the condition. The results of my review indicate that management has taken the appropriate action to eliminate a repeat finding.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

  
Cecil M. Miller  
June 28, 1997

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that would be significant and/or material to the Federal financial assistance program. The report on compliance with laws and regulations is, likewise, related to items of compliance with laws and regulations relating to the Federal financial assistance program.

**CARL M. WILLES**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**300 Breckenridge Drive**  
**Metairie, LA 71201**

**MEMBER:**  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**  
(504) 885-2882

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

**HONORABLE WILLIAM E. TELLEY**  
**DISTRICT ATTORNEY OF THE THIRTIETH**  
**JUDICIAL DISTRICT**  
**Lafayette, Louisiana**

I have audited the general purpose financial statements of Thirtieth Judicial District Attorney, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing the audit for the year ended December 31, 1996, I considered the internal control structure of the Thirtieth Judicial District Attorney, Lafayette, LA., in order to determine the auditing procedures for the purpose of expressing an opinion on general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to the audit of the general purpose financial statements in a separate report dated June 28, 1997.

The management of the Thirtieth Judicial District Attorney is responsible for establishing and

that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structures 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. I noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

In connection with the audit, I reviewed the prior-year finding on compliance with budget amendment requirements to determine whether management had implemented appropriate action to correct the condition. The results of my review indicate that management has taken the appropriate action to eliminate a repeat finding.

This report is intended for the management of the Thirtieth Judicial District Attorney, its constituent audit agency, other agencies granting funds to agency and to the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
Paul M. Willis  
West Monroe, Louisiana  
Jan 28, 1997

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 primary government 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 effectivenss of the design and operation of policies and procedures may deteriorate.

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

- |                              |                               |
|------------------------------|-------------------------------|
| <b>General Requirements:</b> | <b>Specific Requirements:</b> |
| *Political activity          | *Matching                     |
| *Civil rights                | *Establish paternity          |
| *Cash management             |                               |
| *Federal financial reports   |                               |
| *Drug-free Workplace Act     |                               |

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

During the year ended December 31, 1996, the Thirteenth Judicial District Attorney, Leesville, LA., had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

1. Child Support Enforcement Title IV-D
2. Drug Control and System Improvement

I performed tests of controls as required by OMB Circular A-128, to evaluate the effectivenss of the design and operation of internal control structure policies and procedures considered relevant to preventing or detecting material noncompliance with specific requirements and 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. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My 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

**CECIL M. WILLIS  
CERTIFIED PUBLIC ACCOUNTANT  
208 Beckwold Drive  
Monroe, LA 71201**

**MEMBER:**  
American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**  
(504) 386-2822

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

**HONORABLE WILLIAM E. TILLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana**

I have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

In connection with my audit of the December 31, 1996 general purpose financial statements of the District Attorney of the Thirtieth Judicial District and with my consideration of the district's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments", I selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed, eligibility and special requirements (if any) that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Thirtieth Judicial District Attorney's compliance with these requirements. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

**FINDING:** Budget was not advertised and adopted prior to beginning of the fiscal year.

A budget was prepared in the office of the District Attorney; however, no notice of availability for inspection was published and the budget was not adopted prior to the start of the fiscal year. A notice of availability for public inspection and subsequent adoption was published in the official journal during the first week of the fiscal year. Louisiana Revised Statutes 38:1301-1314 require that budgets be prepared, a notice of availability for public inspection be advertised and that the budgets for the General and Special Revenue Funds be adopted prior to the start of the fiscal year.

**RESPONSE:**

The District Attorney indicated he had overlooked the publication of the notice of availability for public inspection and actual adoption of the budgets prior to the start of the fiscal year. Upon realizing that the notice has not been published and no budget had been legally adopted he caused the notice to be advertised and subsequently adopted the previously prepared budgets. He further provided information that the fiscal year 1997 budget was advertised and adopted as prescribed in the statutes.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1996 general purpose financial statements are presented fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1997, on these general purpose financial statements.

In connection with the audit, I reviewed the prior-year finding on compliance with budget amendment requirements to determine whether management had implemented appropriate action to correct the condition. The results of my review indicate that management has taken the appropriate action to eliminate a repeat finding.

This report is intended for the management of the District Attorney of the Thirtieth Judicial District, its component audit agency, other agencies granting funds to the district and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Paul M. Wilkin*  
West Monroe, Louisiana  
June 28, 1997



Cecil M. Willis  
CERTIFIED PUBLIC ACCOUNTANT  
200 Beeckenridge Drive  
Monroe, LA 71201

**MEMBERS:**

American Institute of  
Certified Public Accountants  
Louisiana Society of  
Certified Public Accountants

**TELEPHONE:**

(504) 336-3462

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

I have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I have applied procedures to test the Thirtieth Judicial District Attorney's compliance with the following requirements applicable to its federal financial assistance programs which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1996: Political Activity, Civil Rights, Cash Management, Federal Financial Reports, and Drug-Free Workplace Act that are applicable to those transactions.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Thirtieth Judicial District Attorney's compliance with these requirements. Accordingly I do not express such an opinion.

The results of my tests disclosed the following instances of noncompliance that is required to be reported herein under *Government Auditing Standards*.

**FINDING:** Budget was not advertised and adopted prior to beginning of the fiscal year.

A budget was prepared in the office of the District Attorney; however, no notice of availability for inspection was published and the budget was not adopted prior to the start of the fiscal year. A notice of availability for public inspection and subsequent adoption was published in the official journal during the first week of the fiscal year. Louisiana Revised Statutes 38:1300-1314 require that budgets be prepared, a notice of availability for public inspection be advertised and that the budgets for the General and Special Revenue Funds be adopted prior to the start of the fiscal year.

RESPONSE:

The District Attorney indicated he had overlooked the publication of the notice of availability for public inspection and actual adoption of the budgets prior to the start of the fiscal year. Upon realizing that the notice has not been published and no budget had been legally adopted he caused the notice to be advertised and subsequently adopted the previously prepared budgets. He further provided information that the fiscal year 1997 budget was advertised and adopted as prescribed in the statute.

I considered this instance of noncompliance in forming my opinion on whether the Thirtieth Judicial District Attorney's 1996 general purpose financial statements are presented fairly, in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated June 28, 1997, on these general purpose financial statements.

In connection with the audit, I reviewed the prior-year finding on compliance with budget assessment requirements to determine whether management had implemented appropriate action to correct the condition. The results of my review indicate that management has taken the appropriate action to eliminate a repeat finding.

This report is intended for the management of the District Attorney of the Thirtieth Judicial District, its cognizant audit agency, other agencies granting funds to the District Attorney of the Thirtieth Judicial District and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
Paul M. Wilton  
Ward, Monroe, Louisiana  
June 28, 1997