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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF THE IMPROBITY UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Reed Walters,
District Attorney of the
Twenty-Eighth Judicial District,
State of Louisiana,
LaSalle Parish.

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated April 17, 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. These 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 Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, is the responsibility of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, management. 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 test disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

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

Jena, Louisiana
April 17, 1997



John R. Vercher

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**DISTRICT ATTORNEY
 OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 LASALLE PARISH
 FINANCIAL REPORT
 For The Year Ended December 31, 1996**

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the courts, clerk of court, and to all other interested public officials. This report is available for public inspection at New Orleans Regional Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: MAY 28 1997

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFOLLE PARISH

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district and is the legal adviser to the Grand Jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana. The District Attorney employs four administrative employees, paratime and fulltime and two assistant District Attorneys.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the Twenty-Eighth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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 LaFolle Parish Police Jury is the financial reporting entity for LaFolle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the LaFolle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization either
 - 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 financially dependent on the police jury.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
BASIC BASIS AND ACTUAL -
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental -			
Federal Grant	\$ 58,891	\$ 48,389	\$ (10,502)
EXPENDITURES			
General Gov.-Judicial			
Salaries & Benefits	\$ 88,886	\$ 88,871	\$ 12,925
Travel & Conference	1,300	534	8,766
Office & Postage	1,320	2,813	(1,493)
Dues	-0-	322	(322)
Utilities	-0-	87	(87)
Insurance	-0-	281	(281)
Lease or Cost of Equipment	2,440	-0-	2,440
Other	1,815	-0-	1,815
Total Expenditures	\$ 98,971	\$ 93,788	\$ 5,183
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEN.	\$ -0-	\$ (399)	\$ (399)
FUND BALANCE-BEGINNING OF YEAR	<u>10,125</u>	<u>10,524</u>	<u>-0-</u>
FUND BALANCE-END OF YEAR	<u>\$ 10,125</u>	<u>\$ 10,125</u>	<u>\$ (399)</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTYEIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET GRANT BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines & Forfeitures- Commissions	\$ 30,000	\$ 43,300	\$ 13,300
Workless Cr. Coll.	8,000	19,218	11,218
Other	-0-	13,184	13,184
Victim Assistance Reimbursement	-0-	4,473	4,473
Total Revenues	\$ 38,000	\$ 90,212	\$ 51,075
EXPENDITURES			
General Exp.-Judicial			
Salaries & Benefits	\$ 30,000	\$ 41,283	\$ 11,283
Equipment	3,000	2,553	447
Travel & Conference	7,500	1,483	6,017
Office & Postage	4,000	3,226	774
Equipment & Auto Lease	-0-	8,880	(8,880)
Insurance	2,000	3,224	(1,224)
Fees	-0-	4,217	(4,217)
Utilities	3,500	1,443	2,057
Court Cost & Professional	-0-	14,270	(14,270)
Other Expenditures	1,500	18,843	(17,343)
Auto Expense	10,000	2,166	7,834
Total Expenditures	\$ 61,500	\$ 89,323	\$ 22,177
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (23,500)	\$ 1,889	\$ 25,389
FUND BALANCE-BEGINNING OF YEAR	13,406	13,406	-0-
FUND BALANCE-END OF YEAR	\$ 28,906	\$ 28,295	\$ 6,611

The accompanying notes are an integral part of the financial statement.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFAYETTE PARISH



*** District Attorney of the Twenty-Eighth Judicial District**

The District Attorney has charge of every criminal prosecution by the state in his district and is the legal adviser to the Grand Jury. He performs other duties as provided by law. The District Attorney is elected by the qualified citizens of the judicial district for a term of six years. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana.

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INDEPENDENT AUDITORS' REPORT ON THE COMPONENT
UNIT FINANCIAL STATEMENTS

Honorable Fred Walters
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
Lafayette Parish

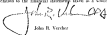
I have audited the accompanying financial statements of the District Attorney of the Twenty-Eighth Judicial District, Lafayette Parish, Louisiana, a component unit of the Lafayette Parish Police Jury, as of December 31, 1996 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Eighth Judicial District, Lafayette Parish, Louisiana, management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Eighth Judicial District as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The Supplemental Grant Information and the graphs listed in the table of contents, I presented for purposes of additional analysis and are not a required part of the financial statements of the District Attorney of the Twenty-Eighth Judicial District, Lafayette Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jeno, Louisiana
April 17, 1997



John R. Vercher

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFAYETTE PARISH

Notes to the Financial Statements (Continued)

E. BUDGETARY PRACTICES

The District Attorney adopts its budget annually on the modified annual GAAP basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each fiscal year. Budgetary control is exercised at the fund level rather than individual budgetary line item or functional area. The budget was amended during the year.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

Under state law, the District Attorney may invest in United States bonds, treasury notes or certificates. Investments are stated at cost.

G. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed Assets used in the District Attorney's office (governmental fund type operations) acquired with District Attorney funds are accounted for in the general fixed assets account group rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets, if any, are stated at their estimated fair value on the date donated. There are no public domain "infrastructure" general fixed assets.

Fixed assets acquired with Police Jury funds are accounted for and reported by LaSalle Parish Police Jury.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the general long-term debt account group, not in the general fund.

Debt payments made by the Police Jury on the behalf of the District Attorney are reported by the LaSalle Parish Police Jury.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A COMPONENT UNIT FINANCIAL
STATEMENT FIRST CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Earl Walker
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
LaSalle Parish

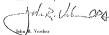
I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, for the year ended December 31, 1996, and have issued my report thereon dated April 27, 1997.

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

The management of District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evidence 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 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 are subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, 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 my auditing procedures for the purpose of expressing my opinion on the 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 in relation to the 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 noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.



John R. Yonker

Irma, Louisiana
April 17, 1997

COMPONENT UNIT
FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
LACASSE PARISH**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1996**

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Total (Governmental Only)
	General	Special Revenue	Agency	General	
				Revenue	
ASSETS AND OTHER DEBITS					
Cash	\$ 24,283	\$ 2,215	\$ 4,428	\$ -0-	\$ 31,336
Bank Equivalents	12,098	-0-	-0-	-0-	12,098
Receivables:					
Grant Revenues	-0-	5,880	-0-	-0-	5,880
Collections on Fines and Forfeitures	2,980	-0-	-0-	-0-	2,980
Due From Other Funds	4,428	-0-	2	-0-	4,430
Office Furniture					
& Fixtures	-0-	-0-	-0-	2,281	2,281
Office Equipment	-0-	-0-	-0-	42,188	42,188
Books and Library	-0-	-0-	-0-	252	252
Total Assets and Other Debits	\$ 37,831	\$ 14,588	\$ 4,430	\$ 44,481	\$ 101,338
LIABILITIES AND OTHER CREDIT					
LIABILITIES					
Accounts Payable	\$ 1,818	\$ -0-	\$ -0-	\$ -0-	\$ 1,818
Payroll Taxes	-0-	-0-	4,428	-0-	4,428
Due to other funds	2	4,472	-0-	-0-	4,474
Capital Leases Payable	-0-	-0-	-0-	-0-	-0-
Total Liabilities	\$ 1,820	\$ 4,472	\$ 4,428	\$ -0-	\$ 10,720
Fund Equity -					
Investment in General					
Fined Revenue	-0-	-0-	-0-	44,481	44,481
Fund Balance -					
Encumbered/ Undesignated	28,293	28,116	-0-	-0-	56,409
Total Fund Equity	\$ 28,293	\$ 28,116	\$ -0-	\$ 44,481	\$ 101,118
Total Liabilities and Fund Equity	\$ 28,293	\$ 28,116	\$ 4,428	\$ 44,481	\$ 101,338

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

Notes to the Financial Statements (Continued)

4. FUND ACCOUNTING - Contd

Agency Fund

This fund is used to account for payroll and related withholding taxes paid from the office's various funds.

B. BASIS OF ACCOUNTING

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

Revenues:

Commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collector.

Grants are recorded when the District Attorney is notified in the funds.

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.

Liability type fund - agency fund assets and liabilities are accounted for on the modified accrual basis.

Purchases of various operating supplies are regarded as expenditures as expensed at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year due to immateriality.

Other Financing Sources (Revenues) - When Applicable

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

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1990

	General Fund	Special Revenue Fund	Totals Memorandum (Only)
REVENUES			
Fines & Forfeitures-Commissions	\$ 45,389	\$ -0-	\$ 45,389
Workmen's Ck. Coll.	29,216	-0-	29,216
Intergovernmental -			
Federal Grants	-0-	40,389	40,389
Other	13,154	-0-	13,154
Victim Assistance Reimbursement	4,873	-0-	4,873
	-----	-----	-----
Total Revenues	\$ 92,522	\$ 40,389	\$ 132,911
	-----	-----	-----
EXPENDITURES			
General Gov.-Judicial			
Salaries & Benefits	\$ 41,253	\$ 36,971	\$ 78,224
Equipment	2,883	-0-	2,883
Travel & Conference	1,442	524	2,204
Office & Postage	2,328	2,413	4,819
Insurance	3,324	391	4,428
Rent	4,217	322	4,939
Utilities	2,441	47	2,488
Court Cost & Professional	14,370	-0-	14,370
Other Expenditures	18,241	-0-	18,241
Equipment & Auto Lease	4,850	-0-	4,850
Automobile Expense	2,144	-0-	2,144
	-----	-----	-----
Total Expenditures	\$ 89,323	\$ 40,788	\$ 130,111
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,199	\$ (399)	\$ 2,400
FUND BALANCE-BEGINNING OF YEAR	33,684	18,324	43,000
	-----	-----	-----
FUND BALANCE-END OF YEAR	\$ 36,883	\$ 18,325	\$ 46,420
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The accompanying notes are an integral part of the financial statements.

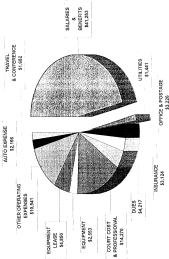
DEPUTY ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

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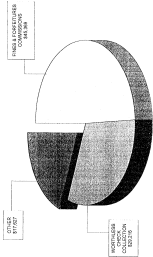
SUPPLEMENTARY GRANT INFORMATION

DISTRICT ATTORNEY OF THE 28TH DISTRICT GENERAL FUND EXPENDITURES 1996



DISTRICT ATTORNEY OF THE 28TH DISTRICT

GENERAL FUND REVENUES 1996



DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

MANAGEMENT LETTER COMMENTS

It was please to report that the District Attorney's office ended the year with a fund balance of \$80,295 in its general fund and a fund balance of \$10,125 in its special revenue fund. During the course of the audit, the auditor may observe situations that may be improved. Below are situations recommended for improvement.

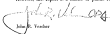
D AMENDED BUDGETS

SITUATION: The District Attorney's Office overspent its budget by \$28 in its general fund because revenues were higher than anticipated and over-budgeted revenues by \$28 in its special revenue fund. Louisiana Rev. Stat. 28:1110 requires that budgets be amended when actual revenue fails to meet budgeted revenue by \$5 or more or when actual expenditures exceed budgeted expenditures by \$5 or more. This comment was in the prior year's management letter comments.

RECOMMENDATION: Budgets should be amended when actual revenue fails to meet budgeted revenue by \$5 or more or when actual expenditures exceed budgeted expenditures by \$5 or more.

DIRECT RESPONSE: The office amended its budget during the year but did not account for its income in the correct funds. The office will amend its budget when actual revenues and expenditures vary by more than \$5 and will use an outside accountant to audit this process.

This report is intended for the information of management, and the Legislative Budget Office.
However, this report is a matter of public record and its distribution is not limited.



John R. Yeater

King, Louisiana

April 13, 1990

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:

General -
Political Activity
Davis-Bacon Act
Civil Rights
Cash Management
Education Assistance
Federal Reports
Affordable Care
Drug-Free Workplace
Administration Requirements

Specific -
Services Allowed
Eligibility
Housing
Miscellaneous

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 District Attorney of the Twenty-Eighth Judicial District, a component unit of the LaSalle Parish Police Jury, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs child support enforcement program as detailed in the schedule of federal financial assistance.

I performed tests of controls, as required by GMM Circular A-128 to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for 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.

Reportable conditions include matters relating to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the District Attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

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

The contribution of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above as it related to federal financial assistance programs. However, my study did not reveal any reportable conditions or material weaknesses.

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**SINGLE AUDIT REPORT ON THE INTERNAL
CONTROL STRUCTURE USED BY ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Earl Walker
District Attorney of the Twenty-Eighth
Judicial District
State of Louisiana
LaSalle Parish

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 1996 and have issued my report thereon dated April 17, 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 GMMB Circular 4-77B, Audits of State and Local Governments. These standards and OMB Circular 4-77B require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1996, I considered the District Attorney's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney's financial statements and not to provide assurance on the internal control structure. 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 my audit of the component unit financial statements in a separate report dated April 17, 1997.

The management of the District Attorney of the Twenty-Eighth Judicial District, a component unit of the LaSalle Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit 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, perception of any evaluation of the structure to have provided 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.

JOHN R. VERCHER PC

Certified Public Accountant

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

The Honorable Reed Widmer
District Attorney of the Twenty-Eighth
Judicial District
State of Louisiana
LaSalle Parish

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 1996 and have issued my report thereon dated April 17, 1997.

In connection with my audit of the 1996 financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, and with my consideration of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular 4-128, "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 4-128, I have performed auditing procedures to test compliance with the requirements governing types of services afforded or conditions, eligibility, and special use and provisions that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, had not complied, in all material respects, with these requirements.

This report is intended for the information of management, and the Legislative Auditors of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



John R. Vercher

CPA, Louisiana
April 17, 1997

JOHN B. VERCHER PC
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Fred Waters
District Attorney of the Twenty-Eighth
Judicial District
State of Louisiana
LaSalle Parish

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 1998, and have issued my report thereon dated April 17, 1999.

I have applied procedures to test District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, component unit of the LaSalle Parish Police Jury, 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, 1998, political activity, civil rights, risk management, federal financial reports, allowable cost/expense principles, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of 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 my attention that caused me to believe that the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Legislative Auditors of State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



John B. Vercher

Juno, Louisiana
April 17, 1999

DISTRICT ATTORNEY
OF THE
TWENTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements Continued

3. Organizations for which the reporting entity financial statements would be including if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury controls the district attorney's capital budget and pays some of its operating expenses, the district attorney was determined to be a component unit of the LaSalle Parish Police Jury, the 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING:

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not reported in the funds because they do not directly affect net reportable 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 fund assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15573.11, which provides that 12 percent of the fees collected and funds destined to be transmitted to the District Attorney to defray the necessary expenditures of his office.

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 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to reduce 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.

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 1815, 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 expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

The Honorable Fred Waters
District Attorney of the Twenty-Eighth
Judicial District
State of Louisiana
LaSalle Parish

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, for the year ended December 31, 1996 and have issued my report thereon dated April 17, 1997. These financial statements are the responsibility of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OIG's of Management and Budget Circular 8-126, "Audits 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury 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 financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material aspects, in relation to the financial statements taken as a whole.


John H. Vercher

Jama, Louisiana
April 17, 1997

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

112 INTERFUND RECEIVABLES, PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Agency Fund	\$ 3	\$ -0-
General Fund	4,473	3
Special Revenue	-0-	4,473
	-----	-----
Total	\$ 4,476	\$ 4,476
	-----	-----

113 EXCESS EXPENDITURE OVER APPROPRIATIONS

The District Attorney's office overspent its budget in the general fund by \$27,823 due to higher than anticipated revenue.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

II. COMPENSATED EMPLOYEES

The District Attorney has the following policy relating to vacation and sick leave:

Each employee receives 14 weeks vacation leave each year depending on the length of employment. Employees also receive 10 days sick leave plus 2 days for each year employment. Sick leave can be accumulated to a maximum of 90 days.

The cost of current leave privileges, computed in accordance with GASB Codification Section 660 is recognized as a surcharge expense in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Accumulated amounts were not accrued in these financial statements as such amounts were immaterial at December 31, 1996.

I. BAD DEBTS

Uncollectible amounts due for commissions, fees, etc. are accounted for utilizing the allowance method when they are deemed uncollectible. Uncollectible amounts at December 31, 1996 were immaterial.

I. TOTAL LIABILITIES ON STATEMENTS - OVERVIEW

The total liabilities on the statements overview are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. This in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

III. CASH AND CASH EQUIVALENTS

At December 31, 1996, the District Attorney has cash and cash equivalents (Bank Balances) totaling \$45,098 as follows:

Demand Deposits	\$ 20,618
Time Deposits	22,288
	<u>\$ 42,906</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for the receiving bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. At December 31, 1996, the District Attorney had \$32,208 in deposits held in collateral bank balances. These deposits were secured from risk by \$100,000 of federal deposit insurance.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
ALL NON-MAJOR PROGRAMS
YEAR ENDED DECEMBER 31, 1996

Federal Sponsor/Pass-Through Grantor/Programs Title	CFDA #	Revenues	Expenditures
U.S. Department of Health and Human Resources			
Office of Family Security Child Support Enforce- ment Program #0851001			
118-B Program		\$ 40,300	\$ 40,700

DISTRICT ATTORNEY
OF THE
TWENTYEIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

85 EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal cases, the Police Jury of LaSalle Parish, or directly by the State of Louisiana.

86 FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Granting of Federal Domestic Assistance Number 13.758. 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, 1996, the District Attorney for the Twenty-Eighth Judicial District expended \$29,508 and \$4,432 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year 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 grantee 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.

87 AGENCY FUND

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the State. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions occurred in the agency fund:

Revenues

Transfers from Various Funds	\$ 20,222
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Expenditures

Salaries, Taxes and Benefits	\$ 27,128
------------------------------	-----------

TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LABALE PARIISH

Notes to the Financial Statements Continued

(6) PENSION PLANS(Cont)

with years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 30 years of service may retire at age 60 with 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provision the following applies. Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 2.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 10 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 System issues an annual publicly available financial report that includes financial statements and selected supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorney Retirement System, 7008 Doctor Street, New Orleans, Louisiana 70116-2091, or by calling (504)847-5551.

Funding Policy. Plan members are required by state statute to contribute 10 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 of the net volume fees 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 11:189, 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, 1990, 1991, 1992, 1993, and 1994, were \$1,040, \$1,529, \$1,912, and \$1,025, respectively, equal to the required contribution for each year.

(7) OPERATING LEASES

The DA's office financed a vehicle with an operating lease with GMAC. The lease is payable \$455.35 per month for 48 months beginning March 12, 1993 and the last payment due March 12, 1995. Following is the annual requirements to fund the operating lease.

Year Ending December 31	Amount
<u>1993</u>	<u>\$ 871</u>

Total	<u>\$ 871</u>

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements Continued

63 EQUIPMENTS

At December 31, 1996, the District Attorney has no investments.

64 RECEIVABLES

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

	General Fund	Special Revenue Fund
Commissions of Juries and Forfeitures	\$ 3,388	\$ -0-
Grant Revenues Rec.	-----	3,388
	\$ 3,388	\$ 3,388

65 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 12/31/95	1996 Additions	Deductions	Balance 12/31/96
General Fixed Assets, at Cost:				
Office Furn. & Equip.	\$ 3,388	\$ -0-	\$ -0-	\$ 3,388
Office Equipment	38,843	2,553	-0-	41,396
Book & Libraries	-----152	-----	-----0-	-----152
	\$ 42,283	\$ 2,553	\$ -0-	\$ 44,836
Investment in Gen. Fixed Assets:				
Gen. Fund Revenues	\$ 18,808	\$ 2,553	\$ -0-	\$ 21,361
Federal Grant Funds	19,709	-0-	-0-	19,709
State Grant Funds	-----5,174	-----0-	-----0-	-----5,174
	\$ 43,291	\$ 2,553	\$ -0-	\$ 45,844

66 PENSION PLANS

New Description: The District Attorney and various district attorneys are members of the Louisiana District Attorney's Retirement System (System), a contributing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Active: District attorneys who earn a minimum, the amount paid by the state for various 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, 1993, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or