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**ACADIANA CRIMINALISTICS
LABORATORY COMMISSION
FINANCIAL REPORT
DECEMBER 31, 1997**

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 District House of Representatives Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/10/98

C O N T E N T S

	Exhibit	Page
INDEPENDENT AUDITORS' REPORT	-	1 and 2
GENERAL PURPOSE FINANCIAL STATEMENTS		
COMBINED STATEMENTS - OVERVIEW		
Combined balance sheet - all fund types and account groups	A	3 and 4
Statements of revenues, expenditures and changes in fund balance - governmental fund type	B	5
Statement of revenues, expenditures and changes in fund balance - budget (BMAP)	C	7
Debit and actual - general fund	-	8 - 14
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS		
Fiduciary Type Fund (Agency Fund):		
Employee deferred compensation plan fund - statement of changes in assets and liabilities	D	15
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		
	-	17 and 18



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INDEPENDENT AUDITORS' REPORT

To: Louisiana Criminalistics
 Laboratory Commission
 New Iberia, Louisiana

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We have audited the accompanying general purpose financial statements of Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Criminalistics Laboratory Commission as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of Louisiana Criminalistics Laboratory Commission.

- Lawrence A. Prasse, CPA*
- Debra G. Gable, CPA*
- Donald W. Kelly, CPA*
- Debra L. Brown, CPA*
- David E. Brannon, CPA*
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- Debra A. Brannon, CPA* 1990
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 - Christopher J. Woodbury, CPA* 1985
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 - James G. Brannon II, CPA* 1988
- Members of American Institute of Certified Public Accountants
 Society of Louisiana Certified Public Accountants**

In accordance with Department Billing Standard, we have also issued a report dated June 5, 2008 on our consideration of Louisiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of the compliance with certain provisions of law, regulations, contracts and grants.

Broussard, Poth; Lewis & Baum, LLP

Lafayette, Louisiana
June 5, 2008

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ACCOIMER CRIMINALISTICS LABORATORY COMMISSION

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1997

ASSETS	Governmental Fund Type General	Fiduciary Fund Type Agency
Cash	\$ 42,041	\$ -
Investments	412,424	-
Investment in deferred compensation plan assets	-	45,494
Other assets receivable	21,479	-
Due from other governmental agencies	4,289	-
Prepaid insurance	-	-
Land, building, and equipment amount to be provided for retirement of general long-term debt	-	-
Total assets	<u>\$ 480,233</u>	<u>\$ 45,494</u>
LIABILITIES		
Accounts payable	\$ 12,083	\$ -
Accrued liabilities	2,078	-
Due to employees	-	45,494
Accrued compensated absences	-	-
Total liabilities	<u>\$ 14,161</u>	<u>\$ 45,494</u>
FUND EQUITY		
Investment in general fund assets	\$ -	\$ -
Fund balance -		
Reserved for encumbrances	2,042	-
Unreserved:		
Undesignated	423,927	-
Total fund equity	<u>\$ 425,969</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 480,233</u>	<u>\$ 45,494</u>

See NOTES to Financial Statements.

ACCOUNT GROUPS		Totals	
General	General Long-	Memorandum	Order
Fund Account	Term Debt	1967	1968
\$ -	\$ -	\$ 81,543	\$ 97,500
-	-	411,606	388,549
-	-	88,484	88,438
-	-	81,600	82,884
-	-	4,248	1,253
-	-	-	3,366
1,189,386	-	1,388,266	1,359,777
-	8,263	8,263	4,803
<u>11,189,386</u>	<u>8,263</u>	<u>11,804,188</u>	<u>11,804,548</u>
\$ -	\$ -	\$ 12,080	\$ 81,577
-	-	2,970	770
-	-	88,484	88,438
-	8,263	8,263	4,803
<u>1,189,386</u>	<u>8,263</u>	<u>1,387,128</u>	<u>1,359,688</u>
11,189,386	\$ -	11,189,386	11,189,777
-	-	8,883	-
-	-	122,922	87,082
<u>11,189,386</u>	<u>8,883</u>	<u>11,719,689</u>	<u>11,247,659</u>
<u>11,189,386</u>	<u>8,263</u>	<u>11,804,188</u>	<u>11,804,548</u>

LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE
Years Ended December 31, 1997 and 1998

	<u>General Fund</u>	
	<u>1997</u>	<u>1998</u>
Revenues:		
Intergovernmental	\$ 88,840	\$ 88,840
Fines and forfeits	788,320	678,883
Interest	28,416	28,200
Miscellaneous	<u>12,482</u>	<u>12,325</u>
Total revenues	\$ 918,058	\$ 798,248
Expenditures:		
Current -		
Public safety	\$ 881,500	\$ 718,783
Capital outlay	<u>—</u>	<u>166,208</u>
Total expenditures	\$ 881,500	\$ 884,991
Excess (deficiency) of revenues over expenditures	\$ 36,558	\$ (867,743)
Fund balance, beginning	<u>482,882</u>	<u>688,818</u>
Fund balance, ending	<u>\$ 519,440</u>	<u>\$ (188,925)</u>

See Notes to Financial Statements.

LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GRAND TOTAL) AND
ACTUAL - GENERAL FUND

Year Ended December 31, 1997

With Comparative Actual Amounts for Year Ended December 31, 1996

	1997			
	Budget	Actual	Variance - Favorable (Unfavorable)	1996 Actual
REVENUES:				
Intergovernmental -				
State grant	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Federal grant	32,000	31,000	(1,000)	-
Fines and forfeits -				
Court costs	510,000	500,100	(9,900)	570,000
Laboratory	23,000	23,400	400	20,000
Miscellaneous -				
In-kind contributions	7,000	3,000	(4,000)	-
Other	2,320	2,320	-	12,700
Total revenues	\$ 610,320	\$ 610,120	\$ (200)	\$ 762,700
EXPENDITURES:				
Current -				
Public safety -				
Personnel costs	\$ 400,000	\$ 400,000	\$ (0)	\$ 400,000
Workman's compensation	7,000	7,000	-	6,000
Travel and training	20,000	20,000	0	20,000
Printing	0,000	3,100	3,100	0,000
Telephone and utilities	17,000	18,000	1,000	18,000
Equipment rental	2,000	2,000	0	2,000
Repairs and maintenance	20,000	18,700	(1,300)	20,000
Insurance	12,000	12,000	-	12,000
Office supplies	0,000	4,700	4,700	0,000
Lab supplies	20,000	20,700	700	20,000
Vehicles and maintenance supplies	0,000	0,000	0	1,700
Professional services	0,000	0,000	0	0,700
IBM services	120,000	110,000	(10,000)	42,000
Equipment purchases	20,000	10,000	(10,000)	120,700
Miscellaneous	0,000	0,000	0	0,000
Training - Grant	40,000	40,000	0	-
Capital outlay				200,000
Total expenditures	\$ 800,000	\$ 800,000	\$ (0)	\$ 962,000
Excess (deficiency) of revenues over expenditures	\$ 10,320	\$ 10,120	\$ 200	\$ 160,700
Fund balance, beginning		487,000	487,000	480,000
Fund balance, ending	\$ 10,320	\$ 497,120	\$ 506,800	\$ 640,700

See Notes to Financial Statements.

LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Louisiana Criminalistics Laboratory Commission 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. The more significant of the Commission's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Louisiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statute 40:1287.1. The commission is governed by a 11 member board of commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriff, district attorney, and one council/police jury member appointed by the parish council/police jury of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigations.

The operations of the Commission are administered through a Director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southern Louisiana parishes enumerated above with operations located in Iberia Parish.

It satisfies none the above criteria for inclusion as a component unit of Louisiana Criminalistics Laboratory Commission.

NOTES TO FINANCIAL STATEMENTS

Fund accounting:

Academy Criminalization Laboratory Commission 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 related 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 recorded in the fund because they do not directly affect net expendable available financial resources.

The general fund, a governmental fund type, is the general operating fund of the Commission, and is used to account for all the financial resources of the Commission.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resource 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The major source of revenues is court costs which is susceptible to accrual.

NOTES TO FINANCIAL STATEMENTS

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash and investments:

Cash consists of amounts in demand deposit accounts for the commission.

Investments consist of amounts invested in U.S. Government Securities and in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation.

Investments are stated at cost, except for investments in the deferred compensation plan included in the fiduciary fund type which are stated at market value.

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

Compensated absences:

Employees of Louisiana Cytotoxicology Laboratory Commission earn vacation pay at the rate of 4 to 20 hours per month. Employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above thirty hours is automatically converted to sick leave. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

NOTES TO FINANCIAL STATEMENTS

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditures are reported for these amounts.

Memorandum only - total columns:

Total columns on the combined balance sheet are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles.

Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative U.S. presentation of prior year totals by fund type data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

Note 3. Legal Compliance

The budget for the General Fund is prepared by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section 8 of Louisiana Revised Statute 49:004.3. Budgeted amounts are as originally adopted or as amended in accordance with procedures detailed above.

Note 3. Deposits and Investments

At December 31, 1987, the carrying amount of the Commission's deposits was \$43,544 and the bank balance was \$78,947. Of the bank balances, \$78,947 was covered by federal depository insurance.

The Commission's investments are categorized as either (I) insured or registered for which the securities are held by the Commission or its agent in the Commission's name, (II) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Commission's name or (III) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Commission's name. A categorization of the Commission's investments at December 31, 1987 follows:

NOTES TO FINANCIAL STATEMENTS

U.S. GOVERNMENT securities	CATEGORIES			Carrying Amount	Market Value
	1	2	3		
	\$ 18,150	\$ -	\$ -	\$ 18,150	\$ 18,150

Investments held at December 31, 1997 consist of \$143,170 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 350.145, the investment in LAMP at December 31, 1997 is not categorized in the three risk categories provided by GASB Codification Section 350.144 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1991. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the government finance officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in the pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average periodic maturity of LAMP assets is restricted to not more than 90 days, and consists of its securities with a maturity in excess of 187 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Note 4. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, 12/31/96	Additions	Deletions	Balance, 12/31/97
Land	\$ 43,311	\$ -	\$ -	\$ 43,311
Building and Improvements	476,281	-	-	476,281
Equipment	182,432	11,438	62,828	231,042
	\$ 602,024	\$ 11,438	\$ 62,828	\$ 550,634

NOTES TO FINANCIAL STATEMENTS

Note 5. Long-term Debt

During the year ended December 31, 1997, the following changes occurred in the liability reported in the general long-term debt account group:

	Balance, 12/31/96	Additions	Reductions	Balance, 12/31/97
Compensated absences	\$ 4,833	\$ 2,133	\$ 0	\$ 6,966

Note 6. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 1997.

Note 7. Defined Benefit Pension Plan

All permanent employees of Louisiana Criminological Laboratory Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The total commission payroll for the year ended December 31, 1997 was covered by the System.

All permanent Commission employees who work at least 18 hours a week and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. The retirement allowance is equal to 1/4 of the member's final average compensation (defined as the average of the highest 18 consecutive months). The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees were required to contribute 8.50% of their earnings to the plan; the Commission contributed 7.10%. The total contribution for the year was 476,643 which consisted of 426,343 from the Commission and 50,300 from its employees. Contributions are also established by State statute.

The "pension benefit obligation" is a standardized discount measure of the present value of pension benefits, adjusted for the effects of projected salary increases and mid-year benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligation as December 31, 1996, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$15,246,733. The PERS

NOTES TO FINANCIAL STATEMENTS

Plan A net assets available for benefit on that date (valued at cost or amortized cost) were \$791,899,019, resulting in an unfunded pension benefit obligation of \$134,389,883. The Commission's contribution represented approximately .16% of total contributions required of all participating employees.

Trend information:

Two-year historical trend information providing information about programs made is accumulating sufficient assets to pay benefits when due is presented in the 1998 December 31, 1998 annual report.

Note B. Deferred Compensation Plan

Indiana Criminalistics Laboratory Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are jointly held or made available to the employee or other beneficiary solely the property and rights of the Commission subject only to the claims of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission to an amount equal to the fair market value of the deferred account for each participant. The Commission believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment option is made by the participant.

FISCAL YEAR FUND

Agency Fund

Employee Deferred Compensation Plan Fund - To account for income deferred by employees participating in Louisiana CRIMINALISTICS LABORATORY COMMISSION's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

ACMEIANA CHEMISALUTICS LABORATORY COMMISSION
 ENERGY FUND
 EMPLOYEE DEFERRED COMPENSATION PLAN FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended December 31, 1997

	Balance 12/31/96	Additions	Deductions	Balance 12/31/97
ASSETS				
Investment in deferred compensation plan assets, at market	\$ 40,448	\$ 20,782	\$ 3,581	\$ 57,649
LIABILITIES				
Due to employees for deferred compensation and accumulated net savings	\$ 40,448	\$ 20,782	\$ 3,581	\$ 57,649



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 We thank the directors and members of the Louisiana Institute of Certified Public Accountants, Society of Accountants and Public Accountants.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING ISSUED ON AN AUDIT
 OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To Honorable Cyril Bismillah
 Laboratory Commission
 New Orleans, Louisiana

We have audited the general purpose financial statements of Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1997, and have issued our report thereon dated June 3, 1998. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

compliance

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants and compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which

The design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and those other governments from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Burns, Peele & Lewis & Burns, LLP

Lafayette, Louisiana
June 5, 2008