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DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BERTRAND PARISH

ANNUAL FINANCIAL STATEMENTS  
WITH AUDITOR'S REPORTS  
For the Year Ended December 31, 1967

Under provisions of state law, this report is a public document. A copy of this report has been submitted to this auditor, or recipient, and by said state auditor has public effect. This report is available for public inspection at the Cajon Rouge office of the State Auditor for St. Charles Parish, La. at the office of the parish clerk of court.

Release Date July 1, 1968

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable David W. Barton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Bossiergard Parish

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish. 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 the standards applicable to financial audits contained in 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. 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 respects, the financial position of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The Honorable David W. Boston  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Bouttegard Parish

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated May 15, 1998 on my consideration of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The composite and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*John W. Winkler, CPA*  
Bossier, Louisiana  
May 15, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

<u>Fiduciary Fund Type Agency Fund</u>	<u>Account Group General Funds Assets</u>	<u>Totals (Memorandum Only)</u>
\$ 21	\$ ---	\$ 125,933
---	---	84,894
---	---	21
---	---	6,036
<u>---</u>	<u>239,356</u>	<u>239,356</u>
\$ 21	\$ 239,356	\$ 436,988
\$ ---	\$ ---	\$ 39,399
---	---	4,317
<u>21</u>	<u>---</u>	<u>21</u>
\$ 21	\$ ---	\$ 32,942
\$ ---	\$ 239,356	\$ 139,196
<u>---</u>	<u>---</u>	<u>164,181</u>
\$ ---	\$ 239,356	\$ 403,487
\$ 21	\$ 239,356	\$ 636,180

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1997

	General	Special Revenues	Totals (Memorandum Only)
<b>REVENUES</b>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 166,376	\$ 166,376	\$ 332,752
Intergovernmental revenues:			
State grants:			
Firm program	26,800	---	26,800
La. Victim's assistance program	24,782	---	24,782
Beauregard Parish Police Jury reimbursement of operating cost	53,861	16,313	70,174
State of Louisiana - reimbursement of operating cost	---	39,876	39,876
State of Louisiana - incentive payments	15,907	---	15,907
Title IV-D Application fees received	---	958	958
Bonding fees	67,564	---	67,564
Interest on Investment	6,665	1,308	7,973
Other revenues	4,792	---	4,792
Total Revenues	<u>\$ 385,323</u>	<u>\$ 214,461</u>	<u>\$ 599,784</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 166,510	\$ 43,399	\$ 209,909
Contract labor	69,837	30	69,867
Legal and accounting	2,250	1,119	3,369
Insurance	4,870	3,872	8,742
Office supplies	9,577	26,745	36,322
Repairs and maintenance	---	1,131	1,131
Utilities and telephone	365	6,894	7,259
Rent	---	4,500	4,500
Worthless check fee distributions	---	95,377	95,377
Auto expense	---	1,538	1,538
Bonding fee distributions	58,673	---	58,673
Other services	---	1,398	1,398
Travel and conferences	9,787	4,887	14,674
Fees and subscriptions	325	6,815	7,140
Education and training	3,372	---	3,372
Miscellaneous	580	1,977	2,557
Capital outlay	110,384	6,626	117,010
Total Expenditures	<u>\$ 411,386</u>	<u>\$ 204,888</u>	<u>\$ 616,274</u>

(Continued)

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GRAND TOTAL) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1997

	General Fund		Variance = Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 198,807	\$ 183,370	\$ 6,463
Intergovernmental revenues:			
State grants:			
FIRE program	25,000	25,000	---
La. Victim's assistance program	28,712	28,782	70
Beauregard Parish Police Jury - reimbursement of operating cost	53,704	53,981	1,257
State of Louisiana - reimbursement of operating cost	---	---	---
State of Louisiana - incentive payments	18,093	15,987	(1,986)
Title IV-D Application fees received	---	---	---
Bonding fees	44,788	47,644	3,018
Interest on investments	6,885	6,885	1999
Other revenues	3,228	4,280	1,228
Total Revenues	<u>\$ 383,927</u>	<u>\$ 368,819</u>	<u>\$ 12,912</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 180,938	\$ 166,810	\$ (5,972)
Contract labor	50,540	59,837	(8,497)
Legal and accounting	3,250	3,250	---
Insurance	4,842	4,870	(38)
Office supplies	8,273	3,177	5,096
Repairs and maintenance	---	---	---
Utilities and telephone	3,831	366	3,466
Rent	---	---	---
Worthless check fee distributions	---	---	---
Auto expense	---	---	---
Bonding fee distributions	48,559	58,873	(2,114)
Other services	---	---	---
Travel and conferences	19,650	9,707	943
Books and subscriptions	433	325	108
Education and training	4,194	1,373	1,624
Miscellaneous	667	908	167
Capital outlay	127,593	138,384	(2,891)
Total Expenditures	<u>\$ 483,962</u>	<u>\$ 411,362</u>	<u>\$ 18,198</u>

HEBERT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUFORT PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GRAN BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1997

	<u>General Fund</u>		<u>Variance -</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>EXCESS (Deficiency) OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	\$ (47,635)	\$ (45,421)	\$ 2,214
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	\$ 339,348	\$ 339,348	\$ ---
<u>FUND BALANCES AT END OF YEAR</u>	\$ 291,713	\$ 293,927	\$ 2,214

Statement B

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
 STATE OF LOUISIANA - BISMARCK PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1997

	<u>General</u>	<u>Special Revenues</u>	<u>Totals (Memorandum Only)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ (48,421)	\$ 9,479	\$ (38,942)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>339,240</u>	<u>59,108</u>	<u>398,348</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 290,819</u>	<u>\$ 68,587</u>	<u>\$ 359,406</u>

(Continued)

The accompanying notes are an integral part of this statement.

Special Revenue Fund Types			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 183,645	\$ 153,839	\$ (29,806)	\$ 324,452	\$321,109	\$ (3,343)
---	---	---	25,600	25,600	---
---	---	---	24,712	24,792	79
14,631	16,313	1,682	67,306	78,274	1,968
44,701	39,894	(4,807)	44,701	39,878	(4,823)
---	---	---	14,093	15,997	(1,904)
908	920	12	909	966	57
---	---	---	64,746	67,584	2,838
1,384	1,386	2	10,281	10,053	(228)
---	---	---	3,098	4,788	1,690
<u>\$ 227,271</u>	<u>\$ 214,366</u>	<u>\$ (12,905)</u>	<u>\$ 361,222</u>	<u>\$360,385</u>	<u>\$ (837)</u>
\$ 44,710	\$ 43,369	\$ 1,341	\$ 306,268	\$309,869	\$ (3,601)
20	20	---	60,860	60,897	(37)
3,875	3,139	(736)	5,325	5,389	(64)
2,841	3,872	1,031	7,883	6,742	(1,141)
29,884	29,749	(135)	34,277	29,822	(4,455)
1,193	1,131	62	1,193	1,131	62
7,569	6,894	675	19,350	7,149	12,201
4,500	4,500	---	4,500	4,500	---
101,843	99,377	2,466	101,843	99,377	2,466
1,700	3,528	1,828	1,700	1,500	200
---	---	---	68,869	68,672	197
1,300	1,300	---	1,300	1,300	---
1,061	4,667	3,606	11,701	14,394	(2,693)
3,823	3,613	210	8,289	8,949	(660)
---	---	---	4,396	3,372	1,024
761	1,077	(316)	1,419	1,577	(158)
3,623	3,623	---	113,213	116,202	(2,989)
<u>\$ 207,262</u>	<u>\$ 204,388</u>	<u>\$ 2,874</u>	<u>\$ 618,227</u>	<u>\$618,248</u>	<u>\$ (21)</u>

(Continued)

The accompanying notes are an integral part of this statement.

<u>Special Revenue Fund Types</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 19,988	\$ 9,478	\$ (10,430)	\$ 17,727	\$ (15,943)	\$ (8,216)
\$ 60,184	\$ 60,184	\$ ----	\$ 600,944	\$ 600,944	\$ ----
\$ 80,912	\$ 69,582	\$ (11,430)	\$ 372,317	\$ 364,101	\$ (8,216)

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements  
December 31, 1997

**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, is the representative of the state before the grand jury 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 office is staffed by three assistant District Attorneys, an investigator and six secretarial/clerical employees.

In April of 1984, the Financial Accounting Standards Board (FASB) promulgated the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth 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.

**a. REPORTING ENTITY**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Beauregard Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BLAUGNIARD PARISH

Notes to the Financial Statements (Continued)

GAAP has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial 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.

For financial reporting purposes, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid by the parish police jury as required by Louisiana law, the District Attorney's office is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity.

C. FUND ACCOUNTING

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

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BIRMINGHAM PARISH

Notes to the Financial Statements (Continued)

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 includes:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses 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 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 Check Collection  
Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:18, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Special District Attorney  
Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 48:2618(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The District Attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
 STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
 December 31, 1987

ASSETS	Governmental Fund Types	
	General	Special Revenues
Cash	\$ 273,445	\$ 52,867
Due from other governmental units	43,184	21,470
Due from other funds	33	---
Prepaid insurance	5,538	498
Equipment and vehicles	---	---
Total Assets	\$ 322,188	\$ 74,832
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 24,887	\$ 4,138
Payroll taxes payable	3,683	715
Due to other funds	---	---
Total Liabilities	\$ 28,570	\$ 4,853
Fund Equity:		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances - unreserved - undesignated	294,512	69,582
Total Fund Equity	\$ 294,512	\$ 69,582
Total liabilities and Fund Equity	\$ 322,188	\$ 74,832

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BERENGER PARISH

Notes to the Financial Statements (Continued)

that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA R.S. 40:2818(B).

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 are recorded in the year in which they are collected by the parish tax collector. As of December 31, 1997 receivables on commissions for fines and forfeitures amounted to \$15,379.

Reimbursements are recorded when the District Attorney is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

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.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These sources (uses) are recorded when the expenditure is incurred.

E. BUDGETS

The District Attorney uses the following budget practices:  
The budgets of the District Attorney of the Thirty-Sixth Judicial

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

District, State of Louisiana, Beauregard Parish, are adopted in accordance with Louisiana Revised Statutes 19:1101-1114. Annually the District Attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and 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 or any other state of the United States, or under the laws of the United States. Under state law, the District Attorney may invest in United States bonds, or treasury notes. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. PREPAID ITEMS

Prepaid items consist of insurance premiums paid in the current year on policies that have terms that extend into subsequent years.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

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

Employees of the District Attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BENTON PARISH

Notes to the Financial Statements (Continued)

his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 18 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 1993 the District Attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

J. TOTAL COLUMNS ON STATEMENTS

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

K. CASH AND CASH EQUIVALENTS

At December 31, 1993, the District Attorney has cash and cash equivalents totaling \$328,938, (bank balances) as follows:

Demand deposits	\$ 8,180
Interest-bearing demand deposits	119,378
Time deposits	<u>180,330</u>
Total	<u>\$328,938</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting 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 custodial bank that is mutually acceptable to both parties. At December 31, 1993, the District Attorney has \$338,404 in deposits (collected bank balances). These deposits are secured from risk by \$183,848 of federal deposit insurance and \$48,748 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$7,991 is not secured by the pledge of securities and is a violation of state law.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUBOISSE PARISH

Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 38:2219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Reductions	Balance December 31, 1997
Improvements other than buildings	\$ 10,311	\$ 72,822	\$ ---	\$ 83,133
Equipment and Furniture	99,869	44,187	---	144,056
Vehicle	17,362	---	---	17,362
Total	\$ 127,542	\$ 117,009	\$ ---	\$ 244,551

5. PENSION PLAN

The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 40 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 25 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 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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 58 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 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 provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 18 years of service credit, are age 55 and have 34 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 58 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 System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 3109 Senator Street, New Orleans, Louisiana 70118-2031, or by calling (504) 947-3031.

**FUNDING SOURCE -**

Plan members are required by state statute to contribute 1.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 1.35 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 1997, 1996, and 1995 were \$1,390, \$1,887, and \$1,949 respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUBOISSE PARISH

Notes to the Financial Statements (Continued)

6. 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 out of the criminal court fund, the 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 parish police jury pays certain salaries and employer contributions of secretarial personnel.

7. DUE TO/FROM OTHER FUNDS

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 21	\$ ---
Asset Forfeiture Trust Fund	---	21
	<u>\$ 21</u>	<u>\$ 21</u>

8. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-B Program, Catalog of Federal Domestic Assistance No. 13.363. 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, 1987, the District Attorney of the Thirty-Sixth Judicial District expended \$39,876 and \$18,933 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 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**



SPECIAL REVENUE FUNDS

- Title IV-D Fund - To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.
- Worthless Check Fund - To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BERNEGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1997

<u>ASSETS</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1997</u>
Cash	\$ 4,310	\$ 48,253	\$ 52,563
Due from other governmental units	21,470	---	21,470
Prepaid insurance	---	488	488
Total Assets	<u>\$ 25,880</u>	<u>\$ 48,741</u>	<u>\$ 74,621</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 1,433	\$ 3,516	\$ 4,949
Payroll taxes payable	715	---	715
Total Liabilities	<u>\$ 2,148</u>	<u>\$ 3,516</u>	<u>\$ 5,664</u>
Fund Equity:			
Fund balances - unreserved - undesignated	<u>\$ 23,732</u>	<u>\$ 45,225</u>	<u>\$ 68,957</u>
Total Liabilities and Fund Equity	<u>\$ 25,880</u>	<u>\$ 48,741</u>	<u>\$ 74,621</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1997

	Title IV-D Fund	Worthless Check Fund	Totals 1997
<b>REVENUES</b>			
Intergovernmental Revenues:			
Beauregard Parish Police Jury -			
reimbursement of operating cost	\$ 16,313	\$ ---	\$ 16,313
State of Louisiana - reimbursement			
of operating costs	39,876	---	39,876
Fees for worthless checks	---	155,839	155,839
Title IV-D Application fees received	999	---	999
Interest on investments	98	1,304	1,398
Total Revenues	<u>\$ 57,223</u>	<u>\$ 157,143</u>	<u>\$ 214,368</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 43,359	\$ ---	\$ 43,359
Legal and accounting	2,150	889	3,139
Insurance	2,866	1,307	3,873
Office supplies	79	26,666	26,745
Repairs and maintenance	---	1,131	1,131
Utilities and telephone	---	6,094	6,094
Rent	4,508	---	4,508
Worthless check fee distributions	---	98,377	98,377
Sales expense	---	1,538	1,538
Other services	388	924	1,309
Travel and conferences	789	3,896	4,687
Dues and subscriptions	---	2,815	2,815
Miscellaneous	---	1,877	1,877
Contract labor	---	30	30
Capital outlay	---	2,422	2,422
Total Expenditures	<u>\$ 53,921</u>	<u>\$ 132,961</u>	<u>\$ 204,888</u>
<b>EXCESS (deficiency) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	<u>\$ 3,302</u>	<u>\$ 6,182</u>	<u>\$ 2,478</u>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1997

	Title IV-B <u>Fund</u>	Nonclass Check <u>Fund</u>	Totals <u>1997</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 28,042</u>	<u>\$ 48,052</u>	<u>\$ 88,104</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 23,343</u>	<u>\$ 46,235</u>	<u>\$ 69,582</u>

(Concluded)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1997

	Title IV-D Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenue:			
Beauregard Parish Police Jury - reimbursement of operating cost	\$ 14,831	\$ 16,313	\$ 1,482
State of Louisiana - reimbursement of operating costs	44,781	39,876	(4,905)
Fees for worthless checks	---	---	---
Title IV-D Application fees received	900	950	50
Interest on investments	86	84	(2)
Total Revenues	<u>\$ 60,398</u>	<u>\$ 57,223</u>	<u>\$ 3,175</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 44,730	\$ 43,389	\$ 1,341
Legal and accounting	2,350	2,350	---
Insurance	1,711	2,363	(652)
Office supplies	83	79	4
Repairs and maintenance	---	---	---
Utilities and telephone	---	---	---
Rent	4,509	4,599	(90)
Worthless check fee distributions	---	---	---
Auto expense	---	---	---
Other services	913	388	525
Travel and conferences	1,051	789	262
Fees and subscriptions	---	---	---
Miscellaneous	---	---	---
Contract labor	---	---	---
Capital outlay	---	---	---
Total Expenditures	<u>\$ 54,818</u>	<u>\$ 53,927</u>	<u>\$ 891</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 5,580</u>	<u>\$ 3,296</u>	<u>\$ 2,284</u>

Workless Check Fund			Totals 1992		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$ 14,431	\$ 14,310	\$ 1,121
---	---	---	44,781	39,876	(4,905)
165,645	155,839	(9,806)	165,645	155,839	(9,806)
---	---	---	380	350	30
1,388	1,384	4	1,386	1,380	6
<u>\$ 165,645</u>	<u>\$ 157,223</u>	<u>\$ (8,422)</u>	<u>\$ 227,233</u>	<u>\$ 214,366</u>	<u>\$ (12,867)</u>
\$ ---	\$ ---	\$ ---	\$ 44,730	\$ 43,359	\$ 1,371
825	885	(60)	3,075	3,130	(55)
2,250	1,387	(863)	2,861	3,872	(911)
25,040	26,666	(1,626)	26,884	26,746	(138)
5,193	1,031	4,162	1,033	1,131	(98)
7,569	6,894	675	7,569	6,894	675
---	---	---	4,500	4,500	---
103,043	96,317	6,726	101,843	95,377	6,466
3,790	1,538	2,252	1,700	1,538	162
807	334	473	1,330	1,309	21
---	3,898	(3,898)	1,851	4,887	(3,036)
5,823	5,615	208	5,823	5,615	208
28	30	(2)	30	30	---
751	1,077	(326)	751	1,077	(326)
5,825	5,825	---	5,825	5,825	---
<u>\$ 132,547</u>	<u>\$ 150,341</u>	<u>\$ (17,794)</u>	<u>\$ 207,165</u>	<u>\$ 204,608</u>	<u>\$ (2,557)</u>
\$ 14,388	\$ 6,382	\$ (8,006)	\$ 19,508	\$ 9,428	\$ (10,080)

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
 STATE OF LOUISIANA - ORANGEBURG PARISH

SPECIAL REVENUE FUNDS  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 Year Ended December 31, 1997

	<u>Title IV-B Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	\$ <u>20,847</u>	\$ <u>20,847</u>	\$ <u>---</u>
<u>FUND BALANCE AT END OF YEAR</u>	\$ <u>18,551</u>	\$ <u>23,343</u>	\$ <u>\$2,314</u>

<u>Worthless Check Paid</u>			<u>Totals 1987</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 48,057	\$ 40,857	\$ -----	\$ 60,164	\$ 58,198	\$ -----
\$ 34,433	\$ 46,238	\$ ----- (18,238)	\$ 80,812	\$ 83,982	\$ ----- (118,438)

(Concluded)



FIDUCIARY FUND TYPE - AGENCY FUND

Asset Forfeiture Trust Fund - To account for the receipt of proceeds from the sale of seized or forfeited contraband and the equitable distribution of these monies to the agencies involved.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUBOARD PARISHFIDUCIARY FUND TYPE - AGENCY FUND  
BALANCE SHEET  
December 31, 1997

	Asset
<u>Assets</u>	<u>Forfeiture</u>
	<u>Fund Fund</u>
Cash	\$ 21
 <u>Liabilities</u>	
Due to general fund	\$ 21

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

FINANCIAL FUND TYPE - AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSIT BALANCES  
For the year ended December 31, 1997

	Asset
	Forfeiture Trust Fund
<u>Balance at Beginning of Year</u>	\$ 21
<u>Additions</u>	
Deposits	
Confiscation sales and seizures	\$ 6,143
Total cash available	\$ 6,164
<u>Deductions</u>	
Distribution fee	
Clerk of Court	\$ 166
Louisiana District Attorney Association	63
Beauregard Parish Sheriff Department	1,787
Beauregard Parish Police Jury	1,881
District Attorney's general fund	1,881
City of De Ridder	1,838
Total deductions	<u>6,143</u>
<u>Balance at End of Year</u>	<u>\$ 21</u>

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John A. Windham, CPA

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 15, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS. However, I noted certain immaterial instances of noncompliance that I have reported to the District Attorney of the Thirty-Sixth Judicial District, in a separate letter dated May 15, 1998.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Bouttegard Parish

statements and not to provide assurance on the internal control over financial reporting. My 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 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 noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*John A. Winkler, CPA*  
Bossier, Louisiana  
May 15, 1988

# John A. Windham, CPA

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John A. Windham, CPA

The Honorable David W. Barton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Bossierparish Parish

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierparish Parish for the year ended December 31, 1997. I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure. However, I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming 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 record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

## Other Comments and Recommendations

### Uncollateralized Bank Balances

#### Findings:

The District Attorney had \$187,091 in interest bearing deposits at one financial institution at December 31, 1997. The financial institution did not have any securities pledged and therefore provided only \$180,000 of FDIC coverage for the balances. This left \$7,091 uncollateralized at December 31, 1997 which is a violation of state law.

#### Recommendations:

I recommend that the District Attorney monitor the financial institutions where funds are deposited and make sure that FDIC coverage plus pledged securities are sufficient to cover the amounts on deposit with the financial institutions at all times during the year.

#### Management's response:

The financial institutions are supposed to keep track of

The Honorable David W. Barton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Bouttegard Parish  
Page 3

the governmental deposits and pledge securities as needed above the FDIC coverage accordingly. In this case the financial institution did not have the District Attorney coded as public funds. This is an isolated instance and is not expected to occur again. The District Attorney has placed his chief financial officer in charge of checking with the banks during the year to confirm that they have sufficient collateral pledged to cover his deposits at all times during the year.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness.

These conditions were considered in determining the nature, timing, and extent of the audit tests applied in my audit of the December 31, 1997 general purpose financial statements, and this report does not affect my report on those general purpose financial statements dated May 15, 1998. I have not considered the internal control structure since the date of my report.

This report is intended solely for the information and use of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*John A. Winkler, CPA*  
McNidder, Louisiana  
May 15, 1998

Office of  
**The District Attorney**

10TH JUDICIAL DISTRICT  
PARISH OF ORLEANS  
STATE OF LOUISIANA  
(504) 487-2121 • FAX (504) 487-2122

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ROBERT A. MERRIN  
Assistant District Attorney

ROBERT J. RICHMOND  
Assistant District Attorney

P. STEVE LACROIX  
Assistant District Attorney



June 4, 1998

Mr. Daniel G. Kyle, CPA  
Legislative Auditor's Office  
State of Louisiana  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Re: 1996 Audit Report

Dear Dan:

The 1996 audit report for our office reflects that the First National Bank in DeRidder did not have securities pledged for all public funds the District Attorney's Office has on deposit there.

Please be advised that the bank has now corrected this error, and has pledged securities to cover all funds on deposit which are above the FDIC limits.

I will monitor the securities pledged throughout the year to insure they are adequate for the funds which the Office of District Attorney has on deposit at each lending institution.

With kindest regards, I am,

Sincerely,  
  
DAVID W. BURTON  
District Attorney

DWB/bj