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**DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant**

**INDEPENDENT AUDITORS 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 audited, or reviewed,

**Grant L. Wyche**  
Comptroller Public Affairs

and other appropriate public officials. The report is available for public inspection at the Baton Rouge Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

500 East Oak Street •  
Baton Rouge, Louisiana

Telephone  
225-387-2222 (TDD)  
225-387-2222 (V)  
225-387-2222 (F)

Release Date: 05/07/98

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Ouachita

FINANCIAL STATEMENT  
DECEMBER 31, 1997

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*Grant L. Wilbanks*  
*Certified Public Accountant*  
188 East Oak Street • P. O. Box 68  
Jena, Louisiana 71342

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



*Telephone:*  
318-662-2361 (10)  
318-662-2366 (17)  
318-662-2367 (11)

**INDEPENDENT AUDITORS' REPORT**

District Attorney of the  
Thirty-Fifth Judicial District  
State of Louisiana  
Parish of Grant

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Fifth Judicial District at December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 10, 1998, on our consideration of the District Attorney of the Thirty-Fifth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of

laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the District Attorney of the Thirty-Fifth Judicial District. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Also, the supplemental 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. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

GRANT L. WILLIAMS, CPA

Jarro, Louisiana  
June 30, 1998

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
 JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 PARISH OF ORLEANS

BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT ORBITS  
 DECEMBER 31, 1965  
 With Comparative Numbers for December 31, 1964

ACCOUNTS	GOVERNMENTAL				TOTALS
	GENERAL FUND	SPECIAL REVENUE FUND			
	DISTRICT ATTORNEY	TITLE FUND	CASES	COMB. VOUCHER	
	EXPENSES	REVENUES	COLLECTIONS	ADJUSTMENTS	REVENUES
CASH	\$46,361.		\$8,879.	\$0.	\$55,240.
RECEIVABLES					
COMMISSIONS ON FEES AND REVENUES	\$8,239.			\$0.	\$8,239.
DEBTS TO OTHER DEPARTMENTS		\$14,837.			\$14,837.
ON HEALTH AND HUMAN RESOURCES					
OTHER GOVT. UNITS					
DEBTS FROM OTHER FUNDS	\$14,937.				\$14,937.
PREPAID EXPENSES	\$0.				\$0.
TOTAL ASSETS	\$79,537.	\$14,837.	\$8,879.	\$0.	\$103,253.
LIABILITIES AND FUND BALANCE					
ACCOUNTS PAYABLE	\$0.	\$0.	\$0.	\$0.	\$0.
DUE TO OTHER FUNDS	\$0.	\$14,837.	\$0.	\$0.	\$14,837.
DUE TO OTHER GOVERNMENTAL UNITS	\$7,808.	\$0.	\$0.	\$0.	\$7,808.
LONG-TERM DEBTS	\$7,229.	\$24,837.	\$0.	\$0.	\$32,066.
FUND BALANCE - APPROPRIATED	\$64,500.	\$0.	\$8,879.	\$0.	\$73,379.
UNAPPORTIONED	\$8,037.	\$0.	\$0.	\$0.	\$8,037.
TOTAL FUND BALANCE	\$72,537.	\$0.	\$8,879.	\$0.	\$81,416.
TOTAL LIABILITIES AND FUND BALANCE	\$72,537.	\$14,837.	\$8,879.	\$0.	\$103,253.

SEE ACCOUNTING NOTES  
 TO FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
 JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 PARISH OF GRANT

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1997  
 With Comparison Totals For The Year Ended December 31, 1996

DESCRIPTION	GOVERNMENTAL		TOTAL
	1997	1996	
REVENUES			
COMMISSIONS ON FEES	208,124	201,852	409,976
PROFITABLE & COURT COSTS			
GRANTS	20,873	20,873	41,746
TAXES			
CHIEF CLERK SALARY	10,987	10,987	21,974
MISCELLANEOUS		10,448	10,448
TRENCH COLLECTION FEE			
USE OF MONEY FACILITY			
INTEREST EARNED			
OTHER REVENUE	840,688	82	840,770
<b>TOTAL REVENUES</b>	<b>1,049,672</b>	<b>82,142</b>	<b>1,131,814</b>
EXPENDITURES			
TRAVEL	124	243	367
COMMUNICATIONS	22,136	22,136	44,272
FUEL	2,270	2,270	4,540
EQUIPMENT PURCHASE	2,282	2,282	4,564
REPAIRS	2,119	2,119	4,238
LEGAL AND PROFESSIONAL	2,252	2,252	4,504
MISCELLANEOUS	2,588	2,588	5,176
TRAVEL SUPPLIES	23,827	242	24,069
OFFICE	2,588		2,588
ENTERTAINMENT	247		247
UTILITIES	2,282		2,282
REPAIRS	2,119		2,119
REVENUE USE ONLY BALANCE	22,136		22,136

SEWERAGE	54,228	34,228	38,472
TOTAL	511,817	511,817	511,817
GENERAL FUND BALANCE		51,883	50
VEHICLE FUND			50
			52,373
INTERGOVERNMENTAL TRANSFERS			
CASH TRANSFER TO CITY	586,877	586,877	586,877
GENERAL FUND			
GENERAL COURT FUND			
TOTAL EXPENDITURES	1,490,892	1,490,892	1,490,892
		50	50
		51,883	50,417
Excess of Revenue over Expenditures	223,524	55,432	58,719
		55,432	57,933
		55,432	57,933
OTHER FINANCIAL SOURCES			
Granting Transfers in	287,427	287,427	287,427
Operating Transfers Out	(287,427)	(287,427)	(287,427)
	288,854	288,854	287,900
		50	50
Excess Revenues and Other Sources over Expenditures	511,378	511,378	511,378
		50	50
FUND BALANCE, END OF YEAR	558,652	558,652	558,652
FUND BALANCE, END OF YEAR	558,652	558,652	558,652

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirty-Fifth Judicial District encompasses the parish of Grant.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB had issued a codification of governmental accounting and financial reporting standards (June, 1982). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Thirty-Fifth Judicial District is a part of the district-court system of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for defaults, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. In accordance with GASB Statement 14, the District Attorney of the Thirty-Fifth Judicial District is a component unit of the Grant Parish Police Jury.

A. FUNDS ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:



DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
ALL FUNDS, TRUSTS AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**General Fund (District Attorney's Disbursing)**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. In addition, a \$10 court cost fee is designated for the District Attorney.

**Special Revenue Fund (Title IV-D)**

The special revenue fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, 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 family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

**Check Collection - Special Revenue Fund**

The Check Collection Fund is derived from a collection fee for collecting and processing a check, draft, or order for the payment of money upon any bank or other depository, if the check, draft, or order for payment of money on any bank or depository has been issued in a manner which makes the issuance an offense under R.S. 14:71. These funds may be utilized for expenses incurred by this office, except for personal benefit of the District Attorney.

**Crime Victim Assistance Fund**

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victims' services and rights as provided by law.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF OKLAHOMA  
Parish of Grant  
ALL TYPES TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Drug Asset Forfeiture - Agency Fund**

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property obtained under the provisions of the above chapter. The District Attorney may: 1) retain property for official use or transfer the custody to any local, state or federal agency; 2) destroy or use for investigative purposes, any illegal or controlled substances or other controlled, upon written approval, after not less than twenty days after seizure; and 3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not hazardous to the public.

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

- 10% to law enforcement agency(ies) making the seizure;
- 30% to the criminal court fund;
- 20% to District Attorney's twelve percent fund.

These proceeds are to be used to further enhance drug law enforcement.

Agency funds do not include revenues and expenditures for general operations. This fund is only used for informational purposes for 1997. A drug asset forfeiture bank account has not been opened nor have funds been forfeited to the district attorney during 1997.

**B. FIXED ASSETS AND LONG-TERM LIABILITIES**

These fixed assets purchased with reimbursed funds from the IV-D Program used in the State upon acquisition. All other fixed assets purchased by the District Attorney's office are owned by the Grant Parish Police Jury. This note is for information purposes only as the assets are not owned by the District Attorney's office.

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

There were no long-term liabilities at December 31, 1997.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Iberville  
ALL BOUND TOWNS AND ACYTHON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

The District Attorney of the Thirty-Fifth Judicial District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues

Contributions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the District Attorney of the Thirty-Fifth Judicial District is entitled to the funds.

Interest earned on investments is recorded when the investment has matured and the interest 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

Transactions between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources/uses.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
 Parish of Grant  
 ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BUDGETARY PROGRAMS**

The District Attorney follows the following budgetary practices:

For Louisiana R.S. 19:304(4), the District Attorney's office is not required to prepare an annual budget for a fiscal unless expected fund expenditures exceed \$250,000. Therefore, no budget was prepared for the year ended December 31, 1997 and, accordingly, no budgetary comparison was made in the financial statements.

**E. CASH, SAVINGS, AND CERTIFICATES OF DEPOSIT**

Under state law the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District Attorney may invest in United States bonds, Treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

As reflected on the accompanying balance sheet, the District Attorney had cash in banks and savings accounts totaling \$57,340 at December 31, 1997. These deposits must be insured under state law by Federal deposit insurance or the pledge of securities owned by the fiscal agency 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 agency. The deposits at December 31, 1997 were secured, in full, by Federal Deposit Insurance.

**F. ENCUMBRANCES**

Based on size of accounts and methods used for payment, encumbrance accounting is not used.

DISTRICT ATTORNEY OF THE THIRTY-FOURTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. VACATION AND SICK LEAVE:**

Each full-time employee shall be entitled to annual leave with pay and shall, after one month of employment, accrue leave in the following manner:

1) 0 <sup>th</sup> through 3 <sup>rd</sup> year	10 days
2) 4 <sup>th</sup> through 10 <sup>th</sup> year	12 days
3) 11 <sup>th</sup> through 15 <sup>th</sup> year	15 days
4) 16 <sup>th</sup> and 15 years	18 days

Employees may accumulate and carry forward no more than 30 days of annual leave. Annual leave may be taken as earned. Sick leave shall be credited to permanent full-time employees at the rate of 1 day for each month of continuous employment. Sick leave may be accumulated to a maximum of 90 days.

The cost of current leave privileges, computed in accordance with GASB's valuation Section 4-10 is recognized as a current-year expenditure 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 balances were not accrued in these financial statements as such amounts were immaterial as December 31, 1997.

**7. TOTAL ASSETS/LIABILITIES STATEMENTS - OVERVIEW**

The total columns on the statements - overview, 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.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Inoué  
ALL TYPES TYPES AND ANY OTHER GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**NOTE 2 - RETIREMENT PLANS**

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. The administrative staff of the District Attorney's office are members of the Parishwide Employees Retirement System of Louisiana. Other than the annual contributions required by each system and recorded as expenditures annually, from the Parish general fund, the District Attorney's office does not guarantee any of the benefits granted by the above retirement systems.

Retirement expenditures related to employees of the District Attorney's office are reimbursed from the General Fund by the Grant Parish Police Jury and the Criminal Court Fund of the Thirty-Fifth Judicial District.

**NOTE 3 - LITIGATION AND CLAIMS**

As of December 31, 1997, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

**NOTE 4 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

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

The Grant Parish Criminal Courts fund the District Attorney's office annually in its General Fund Budget. The District Attorney agrees to reimburse the Police Jury varying amounts each year based on the requirements of the office and funding level authorized by the Police Jury. The reimbursements are funded for and made from the accounts reported on in this report.

The District Attorney and his assistants receive a portion of their salaries for the State Division of Administration. The Parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**NOTE 5. IV-D REIMBURSEMENT GRANT**

The District Attorney of the Thirty-Fifth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.383. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

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 of 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.

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1997.

Title IV-D Program Activity:	
Cash receipts	\$ 81,916
Cash disbursed	\$ 81,916
Reconciliation of program cash receipts to revenues	
Cash receipts listed above	\$ 81,916
Adjustments:	
Add accounts receivable, end of year	\$ 14,837
Deduct accounts receivable, beginning of year	\$ (14,107)
Total IV-D revenues	\$ 82,646

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Calcasieu  
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 1993

**NOTE 6 - SUBSEQUENT EVENTS**

No material event affecting this office has occurred between the close of the fiscal period and date of this financial statement.

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

The District Attorney's office participated in five grants as disclosed in the Schedule of Federal Financial Assistance. These grants are subject to program compliance audits by the grantor. Certain compliance audits of prior years have been conducted, during which no instances of noncompliance were cited.

**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

Expenditures of the funds are reimbursed by other funds and create interfund receivables and payables. The receivables and payables are short-term as repayment is expected in the following year.



# Grant L. Wilbanks

*Certified Public Accountant*

187 West Oak Street • P. O. Box 98  
Jena, Louisiana 71342



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

Telephone  
504-982-2887 (O)  
504-982-2899 (F)  
504-982-2569 (H)

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL, INCLUDING DISCUSSION OF MATERIAL WEAKNESSES IN FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District Attorney of the  
Thirty-Fifth Judicial District  
State of Louisiana  
Parish of Grant

We have audited the financial statements of the District Attorney of the Thirty-Fifth Judicial District, as of for the year ended December 31, 1997, and have issued our report thereon dated December 31, 1997. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller for all the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of Thirty-Fifth Judicial District'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 of its 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 non-compliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Thirty-Fifth Judicial District'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the District Attorney of the Thirty-Fifth Judicial District's ability to record, process, summarize and report financial data consistent with the associations of transparency in the financial statements. Reportable conditions are described in the accompanying schedule of findings and operational costs as item 97-1.

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. The consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reported to creditors and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

Grant L. Williams, CPA  
New Orleans  
June 30, 1998

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
 JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 Parish of Grant

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	1998-1999	1997-1998	Expenditures
Department of Health and Human Services (H.C.S.E.) Of Health and Human Resources (O.P.S.) Child Support Enforcement Reimbursement	11.780	\$ 78,784	\$ 88,000	\$ 87,048
<b>TOTAL FEDERAL ASSISTANCE</b>				<u>\$ 87,048</u>

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
Columbia, Louisiana

STATUS OF FINANCIAL RESPONSIBILITY CONDITIONS  
AS OF THE YEAR ENDED DECEMBER 31, 1995

The status of the comment included in the prior audit report is as follows:

1. Separation of Duties

**CONDITION:** The small size of the office staff of the District Attorney limits the extent of the separation of duties but we believe certain steps can be taken to separate incompatible duties.

**MANAGEMENTS CORRECTIVE ACTION PLAN:**

See finding 97-1 on the Schedule of Findings and Questioned Costs included later in this report.

DISTRICT ATTORNEY OF THE THIRTY-FOURTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
Cottier, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING DECEMBER 31, 1997

*PART I - Summary of the Auditor's Results*

*Financial Statement Audit*

1. The type of audit report issued was unqualified.
2. There is a reportable condition required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.

The reportable condition disclosed was not considered a material weakness as defined by the Government Auditing Standards.

3. There were no instances of noncompliance considered essential, as defined by the Government Auditing Standards, to the financial statement.

*Audit of Federal Awards*

4. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
5. The audit also found no audit findings which the auditor is required to report under OMB Circular No. A-133, Section 5.03(a).
6. The dollar threshold used to distinguish between Type A and Type B Programs as described in OMB Circular No. A-133, Section 3.20(b) was \$400,000.
7. During the year ending December 31, 1997, there were no major federal programs.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Parish of Grant  
Cotton, Louisiana

SCHEDULE OF FINDINGS AND CORRECTIVE ACTIONS  
YEAR ENDING DECEMBER 31, 1997

**PART II:** Finding related to the financial statements which is required to be reported in accordance with Generally Accepted Government Auditing Standards:

Finding Reference and Title:	97.1	Separation of Duties
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**CONDITION:** The small size of the office staff of the District Attorney of the Thirty-Fifth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

**RECOMMENDATION:** The District Attorney should assign the available manpower to complete the requirements regarding secretarial duties.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:**

Corrective Action Planned: Management has begun addressing this issue to separate the duties.

Person responsible for corrective action plan: Tara Crooks  
35<sup>th</sup> Judicial District  
2<sup>nd</sup> Street  
Cotton, Louisiana  
Phone (337) 677-1206

Anticipated completion date: During the year ended December 31, 1998.