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**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**
Parishes of Acadia, Lafayette, and Vermilion,
Louisiana

Financial Report

Years Ended December 31, 1997 and 1996

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Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, orally and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 14 1997

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presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Pittsburgh Judicial District. Such information has been subjected to the auditing procedure applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Wright, Moore, DeBart,
Suffins & Hutchinson*

WRIGHT, MOORE, DEBART,
SUFFINS & HUTCHINGS
Certified Public Accountants

July 2, 1960

**STATEMENT OF THE OFFICE OF THE COMPTROLLER
OF THE STATE OF CALIFORNIA**

**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Years Ended December 31, 1992 and 1991**

	1992 Fund		1991 Fund		1990 Fund	
	1992	1991	1991	1990	1990	1989
Revenues						
Contributions on fines and forfeitures	\$ 90,115	\$ 409,811	-	-	\$ 480,118	\$ 505,811
Interest, Divs.	-	-	247,688	264,730	270,688	287,125
State Incentives	-	-	169,823	176,911	169,528	186,187
Severance Fees	-	-	17,111	18,730	17,111	18,730
Residuals:						
Social sec. checks	-	-	87,887	88,004	87,887	88,004
Other	-	-	70,148	67,111	70,148	67,111
Cell phone fees	-	-	18,222	20,733	18,222	19,730
Other	-	-	5,887	5,887	5,887	5,887
Interest Income	1,980	12,478	20,189	20,110	20,110	20,110
Total Revenues	282,083	1,112,607	1,629,127	1,628,595	1,682,374	1,611,005
Expenditures						
Salaries -						
County Government - salaries (including overtime and related benefits)	21,276	19,405	288,625	272,677	318,808	341,567
State Expenses - Salaries	-	-	71,896	70,894	71,896	70,894
Salaries	-	-	991,185	916,848	991,185	916,848
Amounts in Operation and Maintenance	1,219	1,433	-	-	1,219	1,433
County Operation and Maintenance	10,284	10,188	-	-	10,284	10,188
County Services	28,898	28,643	27,588	18,823	28,898	28,774
Fees and Subscriptions	20,148	20,488	1,710	180	20,288	19,430
Insurance	-	-	1,180	1,700	1,180	1,700
OT/OTL Expenses	124,124	89,111	27,188	34,207	14,290	156,748
Program Activities	-	-	391	1,033	391	1,033
Supplies and Maintenance	-	-	1,580	1,580	1,580	1,580
Miscellaneous	-	-	20,144	191	20,144	20,144
Travel, Lodging and Training	50,880	26,475	1,111	1,111	12,241	12,710
Grants and Appropriations	80,850	278,897	-	-	80,850	178,287
Other	1,261	186	1,091	189	1,118	170
Capital Start-Up - Equipment	27,180	110,181	1,180	20,264	80,181	70,181
Total Expenditures	602,520	680,680	1,688,121	1,628,710	1,678,112	1,781,710
Source: Classification of Revenues over Expenditures	(320,437)	(568,073)	236,626	236,730	303,170	169,295
Other Financing Sources (Uses)						
Operating Transfers In	30,000	-	-	-	30,000	-
Operating Transfers Out	-	-	(18,000)	-	(18,000)	-
Other Off-Budget of Revenues (Over Expenditures and Other Financing Sources (Uses))	(1,000)	(89,000)	200,000	200,700	101,170	141,000
Fund Balances, Beginning of Year	284,183	1,112,607	1,112,607	1,112,607	1,112,607	1,112,607
Fund Balances, End of Year	182,746	9,224,536	912,106	912,237	912,777	912,777

The accompanying notes are an integral part of this statement.

DIRECTORATE GENERAL OF THE HAWAIIAN JUDICIAL BRANCH
 Division of Health, Information, and Evaluation, Honolulu

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual - All Governmental Fund Types
 Year Ended December 31, 1997

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Contributions on Pines and Curtainrock	\$ 300,000	\$400,133	\$ 100,133	\$ -	\$ -	\$ -
Federal Grants	-	-	-	200,000	217,000	17,000
State Incentives	-	-	-	100,000	100,000	100,000
Special Assessments	-	-	-	-	47,770	47,770
Professional Services Charges	50,000	-	(50,000)	-	-	-
Production Fees	50,000	-	(50,000)	-	-	-
Miscellaneous	-	-	-	500,000	547,000	47,000
Debt	-	-	-	300,000	300,000	300,000
Refundation Fees	-	-	-	150,000	150,000	1,000
Other	-	-	-	-	5,000	5,000
Interest Income	1,000	5,000	4,000	5,000	5,000	10,000
Total Revenues	<u>501,000</u>	<u>600,233</u>	<u>99,233</u>	<u>1,255,000</u>	<u>1,284,000</u>	<u>28,000</u>
Expenditures:						
General Government - (000-100)						
Personnel Services and Related Benefits	20,500	20,200	(3,000)	20,000	20,000	5,000
Rent Expenses	-	-	-	10,000	11,000	(1,000)
Utilities	-	-	-	600,000	600,000	(700,000)
Miscellaneous	5,500	5,000	(500)	-	-	-
Equipment Operation and Maintenance	10,000	10,000	5,000	-	-	-
Construction Services	90,000	70,000	(20,000)	10,000	17,000	(17,000)
Data and Information Systems	20,000	20,000	5,000	1,000	1,000	(1,000)
Insurance	-	-	-	-	1,000	(1,000)
Office Expenditures	175,000	150,000	(25,000)	10,000	17,000	(900)
Program Activities	-	-	-	-	500	(500)
Repairs and Maintenance	-	-	-	5,000	5,000	5,000
Miscellaneous	-	-	-	10,000	10,000	10,000
Travel, Conferences and Training	10,000	10,000	(10,000)	1,000	1,000	(1,000)
Printing and Administrative Supplies	200,000	160,000	(40,000)	1,000	1,000	(1,000)
Capital Outlay - Equipment	5,000	5,000	1,000	4,000	1,000	(3,000)
Total Expenditures	<u>506,000</u>	<u>405,200</u>	<u>100,800</u>	<u>1,285,000</u>	<u>1,284,000</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	100,000	195,033	99,233	70,000	100,000	99,000
Other Financing Sources (Uses):						
Capital Transfers In	-	50,000	50,000	-	-	-
Capital Transfers Out	-	-	-	-	(20,000)	(20,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	100,000	145,033	99,233	70,000	80,000	79,000
Fund Balances, Beginning of Year	300,000	300,000	-	1,000,000	1,000,000	-
Fund Balances, End of Year	<u>\$ 400,000</u>	<u>\$445,033</u>	<u>\$45,033</u>	<u>\$1,070,000</u>	<u>\$1,080,000</u>	<u>\$10,000</u>

The accompanying notes are an integral part of this statement.

SUBJECT MATTER OF THE FORTY-SEVENTH GENERAL ASSEMBLY
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Revenues, Capital Gains and Changes in Fund Balances -
Budget (2008 Budget) and Actual - All Governmental Fund Types
Year Ended December 31, 1998

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable	Budget	Actual	Variance - Favorable
Revenues:						
Operations on 1100 and 1200 Accounts:						
Appraisal Grants	\$ 400,000	\$ 400,000	\$ 0,000	\$ -	\$ -	\$ -
State Revenues	-	-	-	180,000	176,100	3,900
Bond Issue Fees	-	-	-	-	36,700	36,700
Appraisal Fees	-	-	-	600,000	600,000	0,000
Waterline Grants	-	-	-	700,000	700,000	0,000
Other	-	-	-	184,000	184,700	700
Call Service Fees	-	-	-	-	2,000	2,000
Interest Income	8,000	12,000	4,000	8,000	12,000	4,000
Total Revenues	<u>408,000</u>	<u>412,000</u>	<u>4,000</u>	<u>1,672,000</u>	<u>1,681,500</u>	<u>9,500</u>
Expenditures:						
Operations -						
General Government - (partial)						
Personnel Services and Related Benefits	76,000	76,400	(400)	276,100	270,000	6,100
Rent Expense	-	-	-	10,000	10,000	0,000
Utilities	-	-	-	400,000	394,000	6,000
Administrative Operation and Maintenance	6,000	6,000	-	-	-	-
Computer Operation and Maintenance	40,000	39,500	500	-	-	-
Contracted Services	42,000	30,000	12,000	21,000	16,000	5,000
Dues and Subscriptions	24,000	23,800	200	1,000	900	100
Insurance	-	-	-	-	1,500	1,500
Office Expended/Carry	14,000	14,000	-	68,200	66,000	2,200
Printing Activities	-	-	-	-	1,000	1,000
Repairs and Maintenance	-	-	-	3,000	3,000	-
Supplies and Materials	-	-	-	17,000	16,000	1,000
Travel, Conferences and Training	40,000	36,000	4,000	4,000	4,000	-
Grants and Appropriations	100,000	114,000	(14,000)	-	-	-
Other	1,000	900	100	300	100	200
Capital Outlay -						
Equipment	10,000	10,000	-	10,000	10,000	0,000
Total Expenditures	<u>373,000</u>	<u>380,400</u>	<u>7,400</u>	<u>1,082,300</u>	<u>1,070,500</u>	<u>11,800</u>
Excess Deficiency of Revenues over Expenditures	<u>35,000</u>	<u>31,600</u>	<u>3,400</u>	<u>589,700</u>	<u>611,000</u>	<u>21,300</u>
Other Financing Sources (Uses)						
Operating Transfers in	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>35,000</u>	<u>31,600</u>	<u>3,400</u>	<u>589,700</u>	<u>611,000</u>	<u>21,300</u>
Fund Balances, Beginning of Year	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Fund Balances, End of Year	<u>735,000</u>	<u>731,600</u>	<u>4,400</u>	<u>1,489,700</u>	<u>1,511,000</u>	<u>21,300</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEYS OF THE FIFTEENTH JUDICIAL DISTRICT
OFFICES OF BOSSIERE, BAYOUVIEW, and VERMILION, LOUISIANA**

Notes to Financial Statements

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article 5, Section 14 of the Louisiana Constitution of 1974, the DISTRICT ATTORNEY of the fifteenth judicial district, OFFICES OF BOSSIERE, BAYOUVIEW, and VERMILION, LOUISIANA EXERCISE MINORAL AND OTHER RIGHTS OF SUCH PERSONS PROSECUTED BY THE STATE IN HIS DISTRICT, IN THE REPRESENTATION OF THE STATE BEFORE THE GRAND JURY IN HIS DISTRICT, AND IN 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 fifteenth judicial district encompasses the parishes of BOSSIERE, BAYOUVIEW, and VERMILION, LOUISIANA.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes Title 24 and to the industry audit guide, GAOING OF STATE AND LOCAL GOVERNMENTAL UNITS.

The following is a summary of certain significant accounting policies.

Financial Reporting Entity

These companies' only financial statements only include funds, account groups, activities, or centers, that are controlled by the district attorney as an INDEPENDENTLY ELECTED PUBLIC OFFICER. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is financially dependent on the Parish Government since the District Attorney's offices are located in the parish court house, the setup and maintenance of the courthouse is paid by the parish government and in addition, the Parish Government also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State Statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgets, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the District Court System.

**REVENUE OFFICER OF THE DISTRICT JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Terrebonne, Louisiana**

Notes to Financial Statements (Continued)

11. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fund Accounting

THE ACCOUNTS OF THE DISTRICT JUDICES are organized on the basis of funds and budget groups, both of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those 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:

Judicial Fund

The Judicial Fund was established in compliance with Louisiana Revised Statute 15:471.11, which provides that a percentage of the fees collected and funds furnished within the judicial district be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Fund -

Pre-Trial Detention Fund

The Pre-Trial Detention Fund consists of monies that are collected from participants in the pre-trial detention program, authorized by Act 1179 of 1990.

Child Care Fund

The Child Care Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 107 of 1978, 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 obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Workforce Check Collection Fee Fund

The Workforce Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 15:471, which provides for a specific fee whenever the district attorney's office collects and processes a workforce check. Revenues from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

**CONTRACT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

INDEX TO FINANCIAL STATEMENTS (CONTINUED)

III SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Agency Funds -

AGENCY FUNDING AGENCY FUND

The AGENCY FUNDING AGENCY FUND consists of monies collected in accordance with Louisiana Revised Statute 48:2111. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is established to ensure correct equal distribution and does not involve the measurement of results of operations.

Fund - Non-Fiscal Agency Fund

The fund Non-Fiscal Agency Fund consists of monies collected in accordance with the AGENCY FUNDING ACT OF 1991 and LAKECHARLES REVENUE STATUTE 48:27.0111. The fund is established to ensure that 50% are devoted to the measurement of results of operations.

General Fund Assets

Fund assets used in governmental fund type operations (general fund assets) are accounted for in the general fund assets account group, rather than in the governmental funds. No appropriation has been provided to general fund assets. All fund assets are valued at historical cost.

All other fund assets used in the District Attorney's office are provided by the parish governing bodies comprising the various judicial districts and are accounted for in their general fund assets account groups.

The account group is not a fund. It is concerned only with the maintenance of financial position, not with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund which has been prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues on cash and bond sales/retirements are recorded in the year earned. Fees from the collection of court fees are recorded in the year collected. Revenues are recorded when the District Attorney is notified of the funds. Interest earned on investments is recorded or accrued on revenues when earned. Substantially all other revenues are recorded when received.

**DISTRICT ATTORNEY OF THE DISTRICTS FEDERAL, DISTRICTS
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

BOOKS TO FINANCIAL STATEMENTS (CONTINUED)

III. BUDGET OR GOVERNMENT ACCOUNTING SYSTEM - continued

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are recorded at acquisition at the time purchased.

Budget and Budgetary Accounting

THE DISTRICT ATTORNEY follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The administrative committee prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is formally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations expire at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accounting financial statements are as originally adopted or as finally amended by the District Attorney.

Forecast-Budgeting System

Forecast-Budgeting System was stated as such, which approximates GAAP.

Transfers and Intrafund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term intrafund loans are classified as deferred investments.

**DISTRICT REPORTS OF THE FIFTEENTH CIRCUIT DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

Notes to Financial Statements (Continued)

111. BASIS OF ACCOUNTING RECORDS - continued

EMPLOYEES

EMPLOYEES ACCOUNTING, UNDER WHICH PERSONS OTHER THAN PARTNERS, AND OTHER MEMBERSHIP FOR THE PURPOSES OF TAXES ARE RECORDED IN ORDER TO DETERMINE THE PORTION OF THE APPLICABLE APPROPRIATION, IS NOT EMPLOYED BY THE DISTRICT BUREAU AS AN ELEMENT OF FORMAL BUDGETARY INTEGRATION IN THE FUNDS.

FISCAL YEAR 1970 1971

THE DISTRICT BUREAU HAS NOT ESTABLISHED A FORMAL POLICY REGARDING SO-LIBY TRACKING AND CANCELL OF RECEIPTS AND PAID INVOICES. AS DECEMBER 31, 1977 THE DISTRICT BUREAU HAS AN ACCUMULATED INVOICES LIABILITY REQUIRED TO BE REPORTED IN ACCORDANCE WITH STATE STATUTES AS TO "ACCURACY OF FINANCIAL STATEMENTS."

Total Volume of Certified Statements - Overview

Total volume on the certified statements - Overview are explained "Memorandum" ONLY TO INDICATE THAT THEY ARE PREPARED ONLY TO FACILITATE FINANCIAL ANALYSIS. THEY IN THEMSELVES DO NOT PRESENT FINANCIAL POSITION, RESULTS OF OPERATIONS, OR CHANGES IN FINANCIAL POSITION IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. HOWEVER IN SUCH DATA COMPARED TO A COMPARISON. DIVERSED MISSTATEMENTS HAVE NOT BEEN MADE IN THE PREPARATION OF THIS DATA.

Comparative Data

Comparative DATA DATA FOR THE PRIOR YEAR HAVE BEEN PROVIDED IN THE ACCOMPANYING FINANCIAL STATEMENTS IN ORDER TO PROVIDE AN UNDERSTANDING OF CHANGES IN THE DISTRICT BUREAU'S FINANCIAL POSITION AND RESULTS OF OPERATIONS. HOWEVER, COMPARATIVE DATA, PRESENTATION OF PRIOR YEAR DATA BY FUND TYPE, DATA HAVE NOT BEEN PROVIDED IN EACH OF THE STATEMENTS SINCE THEIR INCLUSION WOULD MAKE THE STATEMENTS MORE COMPLICATED AND DIFFICULT TO READ.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. ACTUAL RESULTS COULD DIFFER FROM THESE ESTIMATES.

112. TAXES AND DEFERRED TAXATION EFFECTS

UNDER STATE LAW, THE DISTRICT BUREAU MAY DEFERRE TAXES WITHIN A FISCAL YEAR AND REPORTED UNDER THE LAW OF THE STATE OF LOUISIANA, THE LAW OF ANY OTHER STATE IN THE UNION, OR THE LAW OF THE UNITED STATES. THE DISTRICT BUREAU MAY AVOID AN ESTABLISHMENT AND THEN DEPENDS

**OFFICE OF THE ATTORNEY GENERAL
STATE OF MISSISSIPPI**

Notes to Financial Statements (Continued)

11. CASH AND INTEREST-BEARING DEPOSITS - continued

Of these notes originated under various law and judicial notes taxing principal office in Louisiana. At December 31, 1997, the FEDERAL RESERVE has cash and interest-bearing deposits (cash balances) totaling \$1,781,198 as follows:

Cash	\$1,778,178
Money Market Accounts	249,151
Time Deposits	<u>23,869</u>
Total	<u>\$1,781,198</u>

These deposits are placed in trust, which approximately equal. These notes are, these deposits, for the handling bank balances must be received by Federal Reserve, Louisiana or the pledge of securities owned by the Federal Reserve bank. The market value of the pledged securities plus the Federal Reserve investment must at all times equal the amount of deposits with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is normally acceptable to both parties. Deposit balances (cash balances) had an independent amount of securities pledged at December 31, 1997, as follows:

Cash balances	\$1,841,060
Federal Reserve investment	\$ 500,000
Pledged securities (Category II)	<u>1,341,100</u>
Total investment and securities	<u>2,341,100</u>
Total deficiency in securities	<u>\$ 500,000</u>

Pledged securities in Category II include unsecured or unguaranteed investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the custodial company's name. Even though the pledged securities are considered unguaranteed Category II Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the fiscal authority that the fiscal agent has failed to pay deposited funds upon demand.

12. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furniture and equipment) follows:

	1997	1996	1995
	BALANCE, JANUARY 1, 1997	ADDITIONS	DEDUCTIONS
BALANCE, JANUARY 1, 1997	\$ 78,533	104,314	141,081
ADDITIONS	-	141,314	141,081
DEDUCTIONS	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
BALANCE, DECEMBER 31, 1997	77,533	144,314	141,081
ADDITIONS	-	61,410	61,410
DEDUCTIONS	<u>(11,000)</u>	<u>(18,410)</u>	<u>(18,410)</u>
BALANCE, DECEMBER 31, 1997	<u>\$ 66,533</u>	<u>185,904</u>	<u>182,081</u>

DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Iberia, Louisiana

Notes to Financial Statements (Continued)

10) RETIRED PLAN

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's Office were members of the Louisiana Parochial Employees Retirement System (Plan A) or the Federal Social Security System in 1990. These other employees were all members of the Louisiana Parochial Employees Retirement System (Plan A) in 1997. The two retirement systems are multiple employer, non-vested, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions to participating agencies are pooled within each system in fund advised accounts, with contributions being approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title III-B fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish governments) of Acadia, Lafayette and Iberia Parishes that comprise the District, and are not included in the accompanying financial statements. Contributions on behalf of the Title III-B fund were \$1,105 in 1994 and \$1,693 in 1997 to the Louisiana District Attorney's Retirement System and \$1,147 in 1997 to the Louisiana Parochial Employees Retirement System (Plan A). The District Attorney's Office does not guarantee any of the benefits provided by the retirement systems. Contributions of \$1,147 in 1994 were made to the Federal Social Security System and are reported in the accompanying financial statements.

11) CHANGES IN DEFERRED FUND BALANCE

A summary of changes in equity fund balances due to governmental agencies and certain entities:

Balance, January 1, 1996	0
Additions	116,604
Reductions	<u>(116,604)</u>
Balance, December 31, 1996	116,604
Additions	116,147
Reductions	<u>(116,147)</u>
Balance, December 31, 1997	<u>\$ 232,751</u>

12) 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 funds of the criminal courts, the parish governing bodies, or directly by the State.

FINANCIAL STATEMENTS OF INDIVIDUAL FUND

ANNUAL REPORT ON THE FINANCIAL STATEMENTS
 PARTIAL OF ROAD, IMPROVEMENT, AND MAINTENANCE DISTRICT
 General Fund

Comparative Balance Sheet
 December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash	\$ 75,310	\$ 45,010
Accounts Receivable	50,000	201,487
Time Deposits	100,000	100,000
Prepaid Expenses	1,000	1,000
Investments:		
Commissions on Sales and Permitted	75,000	51,000
Interest	1,000	1,000
Due from Other Funds	100,000	50,000
Total Assets	<u>\$501,310</u>	<u>\$549,500</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts Payable	\$ 20,000	\$ 10,000
Other Payable-Current	-----	100,000
Total Liabilities	\$ 20,000	110,000
FUND EQUITY:		
Fund Balance - Unassigned	501,310	439,500
Total Liabilities and Fund Equity	<u>\$501,310</u>	<u>\$549,500</u>

The accompanying notes are an integral part of these financial statements.

REPORT MADE BY THE INTERNAL AUDITOR, REPORT
 PARTIALS OF AGENCIES, SCHEDULES AND ADDITIONAL SCHEDULES
 FOR THE FISCAL YEAR
 1977-1978

Statement of Receipts, Expenditures and Changes in Fund Balances -
 Budget (Major Funds) and Actual
 Years Ended December 31, 1977 and 1978

	1977		1978	Per Unit - Financial Statement
	Budget	Actual		
Receipts:				
Federal:				
State:				
Local:				
Other:				
Total:				
Expenditures:				
Federal:				
State:				
Local:				
Other:				
Total:				
Change in Fund Balances:				
Federal:				
State:				
Local:				
Other:				
Total:				

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS OF THE HAWAIIAN MEDICAL CENTER
 HONOLULU, HAWAII, 1987-1988

Approved by the Board of Directors on December 15, 1988

Statement of Revenues, Expenditures and Changes in Fund Balances -

Operating (Funds 1001) and Special
 Funds (Funds 1002-1004) for the Year

	1987		1988		Total	Percent Change
	Budget	Actual	Budget	Actual		
Revenues						
Medical Services	\$200,000	\$171,608	\$211,480	\$209,000	\$191,078	(5.2%)
State Grants	100,000	100,000	100,000	100,000	100,000	0.0%
State Loans	0	0	0	0	0	0.0%
Interest Income	0	14,300	11,400	14,400	14,400	26.3%
Other	0	0	0	0	0	0.0%
Total Revenues	300,000	285,908	322,880	323,400	305,478	(5.9%)
Expenditures						
Current -						
General Administration - (Funds 1001)	\$0	\$0	\$0	\$0	\$0	0.0%
Personnel, Fringe and Related Benefits	100,000	110,000	110,000	110,000	110,000	10.0%
Food Expenses	10,000	10,000	10,000	10,000	10,000	0.0%
Contractual Services	0	0	0	0	0	0.0%
State and Federal Grants	0	0	0	0	0	0.0%
Office Expenses	0	0	0	0	0	0.0%
Supplies and Materials	0	0	0	0	0	0.0%
Travel	0	0	0	0	0	0.0%
Printing, Communication and Training	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
Total Current	110,000	120,000	120,000	120,000	120,000	9.1%
Capital -						
Equipment	0	0	0	0	0	0.0%
Construction	0	0	0	0	0	0.0%
Total Capital	0	0	0	0	0	0.0%
Total Expenditures	110,000	120,000	120,000	120,000	120,000	9.1%
Change in Fund Balances, Beginning of Year						
Operating (Funds 1001)	\$190,000	\$165,908	\$211,480	\$211,400	\$185,478	(12.1%)
Special (Funds 1002-1004)	0	0	0	0	0	0.0%
Total Change in Fund Balances, End of Year	190,000	165,908	211,480	211,400	185,478	(12.1%)

The accompanying notes are an integral part of this statement.

ASSET STATEMENT OF THE STAFFERS' RETIREMENT SAVINGS
 Fund for Health, Life Insurance, and Education, Unit Plans
 Annual Income Fund

Investment Assets Collected for Fee

Statement of Income, Expenditures and Changes in Fund Balances -
 Budget (Total Available for Fund)
 Year Ended December 31, Year and 1994

	1993		1994		1995	
	Budget	Actual	Budget	Actual	Budget	Actual
Income:						
Fund Balance						
Investment Income						
Interest Income						
Dividend Income						
Capital Gain/Loss						
Total Income						
Expenditures:						
Current -						
General -						
Administrative -						
Contractual Services						
Office Expenditures						
Travel, Conferences and Training						
Other						
Capital and/or						
Equipment						
Total Expend Levels						
Income of Investment Item Expenditures						
Other Financing Sources, Receipts						
Operating Transfers In						
Income of Investment Item Expenditures						
and other Financing Sources (Total)						
Fund Balance, Beginning of Year						
Fund Balance, End of Year						

The accompanying notes are an integral part of this statement.

CREDIT REPORT OF THE FIDUCIARY ASSETS REPORT
 Divisions of Assets, Liabilities, and Reserves, Conditions
 Fiduciary Fund Trust Agency Funds

Empowering Investments or Changes in Assets and Liabilities of Agency Funds
 Years Ended December 31, 2007 and 2006

	2007			2006		
	RESERVE BALANCE (As Available for Investment)	ASSETS	LIABILITIES	RESERVE BALANCE	ASSETS	LIABILITIES
ASSET POSITIONING FUND						
ASSETS						
Cash	\$ 10,000	\$ 14,148	\$ 11,393	\$ 10,000	\$ 14,148	\$ 11,393
Investment Bearing Assets (As Per Other Agencies)	97,343	305,895	141,492	143,492	305,714	141,492
Total Assets	<u>\$107,343</u>	<u>\$319,943</u>	<u>\$152,885</u>	<u>\$153,492</u>	<u>\$319,862</u>	<u>\$152,885</u>
LIABILITIES						
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Governmental Agencies and Others (Total LIABILITIES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ASSET POSITIONING FUND						
ASSETS						
Cash	\$ 95,000	\$ 97,104	\$ 93,288	\$ 95,000	\$ 97,104	\$ 93,288
Investment Bearing Assets (As Per Other Agencies)	1,000	1,000	1,000	1,000	1,000	1,000
Total Assets	<u>\$96,000</u>	<u>\$98,104</u>	<u>\$94,288</u>	<u>\$96,000</u>	<u>\$98,104</u>	<u>\$94,288</u>
LIABILITIES						
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Governmental Agencies and Others (Total LIABILITIES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRUST AND AGENCY FUNDS						
ASSETS						
Cash	\$ 10,000	\$ 14,148	\$ 11,393	\$ 10,000	\$ 14,148	\$ 11,393
Investment Bearing Assets (As Per Other Agencies)	297,343	891,647	408,149	343,492	891,647	408,149
Total Assets	<u>\$307,343</u>	<u>\$905,795</u>	<u>\$419,542</u>	<u>\$353,492</u>	<u>\$905,795</u>	<u>\$419,542</u>
LIABILITIES						
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Governmental Agencies and Others (Total LIABILITIES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

Certified Public Accountants

P. O. Box 21140 • 104 Representative Row

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(504) 233-8117 • (504) 233-9433

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CROSSLAND BARILEY, CPA

By: *Per. Consent*

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BLAIR A. NICHEL, CPA

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DAVID H. HUTCHINSON, CPA*

JOHN H. CORREIA, CPA*

THOMAS G. COOPER, CPA, CMA*

* Louisiana Residents

2025 12345 10100001 000

The report on Internal Control and Compliance is required by Sections 101 and 102 of the Sarbanes-Oxley Act of 2002, as amended, for the United States Department of Energy and the Louisiana Governmental Audit Board.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON
Certified Public Accountants

July 1, 1998

WRIGHT

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON

CERTIFIED PUBLIC ACCOUNTANTS

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TERESA J. GORMAN, CPA, CMA

A MEMBER COMPANY OF PWC

INDEPENDENT MEMBERS' 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 Michael Harmon
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Verdeuil, Louisiana

We have audited the general purpose financial statements and the individual fund financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Verdeuil, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated July 2, 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 provisions of Louisiana Revised Statutes 5:1213 and the Louisiana Governmental Audit Code.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Verdeuil, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of the 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards:

Adoption and Amendment of Budgets

Louisiana Revised Statute 5:1213 requires that budgets be adopted for General and Special Revenue Funds and that amendments be made and properly adopted when variances in budget accounts are in excess of five (5) percent. The District Attorney failed to adopt a budget for the Pre-Total Diversion Fund and failed to adequately amend the budget for the General Fund and the Worthless Check Fund.

We recommend the District Attorney adopt and amend budgets in order to comply with Louisiana Local Government Budget Act.

WMDDH

Securities Pledged as Public Funds

The District Attorney failed to comply with Louisiana Revised Statute 18:1212 which requires securities to be pledged equal to one-hundred (100) percent of the deposits in excess of federal deposit insurance. It was noted that three (3) financial institutions had an inadequate amount of securities pledged to secure deposits of the District Attorney's office.

We recommend that the District Attorney should ascertain that adequate securities are pledged by financial institutions to cover public funds on deposit.

Timely Filing of Annual Audited Financial Statements

The District Attorney failed to file its audit for the two years ended December 31, 1991, within the six months allotted by law. The audit was delayed due to a turnover in management/accounting personnel, an audit on reassignment of certain duties within the District Attorney's office which affected the flow of financial information.

The District Attorney has since designated one person with oversight of the accounting function and to ensure adequate flow of financial information through the system.

We also noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated July 2, 1992.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fifteenth Judicial District, Parishes of Assata, Lafayette, and Vermilion, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the District Attorney in a separate letter dated July 2, 1992.

This report is intended for the information of management. The District Attorney of the Fifteenth Judicial District, Parishes of Assata, Lafayette, and Vermilion, Louisiana, and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Thayne Marie LeBlanc,
Auditor & Hutchinson*

CHIEF, FISCAL DEPT.
DEPT. OF REVENUE
Lafayette, Louisiana

July 2, 1992

BUDGET PERFORMANCE

We noted during our audit that budgets were not adopted, adequately amended, or prepared on BRAP basis to be in compliance with Louisiana Revised Statute 28:2112. We suggest that the District Attorney's Office adopt a budget for all governmental fund types and continuously monitor budget to actual figures and make amendments to the budget as deemed necessary to remain in compliance with state budgeting laws. Furthermore, budgets need to be prepared in accordance with GAMP.

EXPENDITURE REPORTS AND RELATED MATTERS

We noted several instances of payroll tax returns being filed late resulting in the District Attorney's Office being charged penalties and interest. We suggest that payroll tax returns be filed in a timely manner.

During our audit we noted that Forms 1099-MISC are not being prepared for individuals receiving \$600.00 or more in non-employee compensation (contracted services) as required. We suggest that a system be implemented to determine when and to whom Forms 1099-MISC are required to be mailed and to insure that the required forms 1099-MISC mailed in a timely manner.

RECORD KEEPING

There were several instances in our audit where records such as payroll tax returns and receipts were missing from appropriate Title 28-C files. The division with the State of Louisiana Department of Social Services, Office of Family Support, requires that all birth, marriage and other documents relevant to the conduct and funds expended thereunder be retained for at least four (4) years after final payment of disbursed expenses. We suggest that all payroll tax returns, expense receipts, and other records be kept in files located at the State IV-D Fund location.

OTHER MATTERS

We noted that while Lafayette Parish has an outside accountant preparing an annual trial balance for its funds, the other parishes are currently not receiving any accounting services. We recommend that either individually or collectively statements be prepared for all three parishes on an interim and annual basis. These statements should also include year-to-date budget comparisons to foster the review and budgeting processes. This should also ease the audit burden and help management in its decision making processes.

We wish to thank the entire District Attorney's Office staff for their support and assistance during our audit.

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

*Thayne, Moore, & Hunt,
Accountants & Auditors*

MEMPHIS, TENNESSEE
MEMPHIS DIVISION
Certified Public Accountants



OFFICE OF THE DISTRICT ATTORNEY
 FIFTEENTH JUDICIAL DISTRICT

1155 BUREAU
 LA FAYETTE, LOUISIANA 70502
 (504) 282-5870

September 28, 1998

STANDARD FOR
 FEDERAL
 ACCOUNTING
 SYSTEMS

OFFICIAL BUSINESS
 PENALTY \$300

Mr. Daniel G. Kyle, CPA, CFE
 Office of Legislative Audit for
 State of Louisiana
 P. O. Box 94200
 Baton Rouge, LA 70804-9200

Dear Mr. Kyle:

The District Attorney of the Fifteenth Judicial District respectfully submits the following corrective action plan for the two years ended December 31, 1997:

Name and address of independent public accounting firm: Wright, Moore, Dehart, Dupuis & Hutchinson, Certified Public Accountants, P. O. Box 54886, Lafayette, LA 70505.

Audit Period: For the two years ended December 31, 1997.

The findings from the December 31, 1997 report on compliance and internal control and management letter are discussed below. The findings are numbered consistently with the order of appearance in the report listed above.

A. FINDINGS - REPORT ON COMPLIANCE AND INTERNAL CONTROL

Finding No. 97-1 - Adoption and Attachment of Budgets

Recommendation: Management should adopt and amend budgets in order to comply with Louisiana Local Government Budget Act.

Response: Management was under the impression that certain new funds were actually just new programs under the general fund. Upon discovery of this fact, management immediately adopted a new budget separating these programs in to funds, and adopting budgets for those funds as required. Management will also regularly review budget versus actual comparisons in order to identify potential budget violations, and make amendments to the budgets as deemed necessary.

Finding No. 97-2 - Securities Pledged to Secure Public Funds

Recommendation: Management should ensure that adequate securities are pledged by financial institutions to cover public funds on deposit.

Response: The accounts identified as being inadequately secured as of December 31, 1997 have not typically carried balances in excess of the FDIC limit in the past. We

relied on the banks to notify us of any changes in this status, and to take the steps necessary to fully insure the accounts. Due to the banks' failure to do so, we have assigned one person in the office to be designated with the responsibility of maintaining bank balances on a daily basis, and insuring that the public funds the District Attorney has on deposit are fully insured or backed by pledged securities at all times.

Finding No. 97-2 - Timely Filing of Biennial Audited Financial Statements

Recommendation: None.

Response: As indicated in the report, we have since designated two persons with oversight of the accounting function and to ensure adequate flow of financial information through our accounting system. Also, upon the advice of our auditors, due to the changes in the single audit laws and our handling of Title VII, we are going to begin having our audit completed on an annual basis rather than on a biennial basis, which should ensure a quicker turn around time for the issuance of our audit.

II. FINDINGS - MANAGEMENT LETTER

Cash finding is same as finding No. 97-2.

Finding No. 97-3 - Fixed Assets

Recommendation: A system should be put in place to properly identify, track and safeguard the assets of the District Attorney's Office.

Response: While the District Attorney's office has not to this point adopted a system whereby assets are tagged with identifiable numbers, the general have adopted such systems, thereby allowing us to identify our assets through a process of elimination. Also, with the assistance of our auditors, we have developed a listing of all of our fixed assets, including acquisition cost, which will be maintained on a perpetual basis from this point forward.

Finding No. 97-3 - Revenue Receivable

Recommendation: Receipts for reimbursements under Title VII should be prepared and submitted on a monthly basis.

Response: During the period under audit, the office manager of the Title VII office was taken seriously ill, thus resulting in some confusion within the office. The District Attorney requested help from a contract accountant, but the accounting workflow requirement took him back home and resulted in further confusion and problems within the office. Once these problems were brought to light, a new office manager was hired to assume the responsibility of overseeing the operation of the Title VII office, and has since brought all requests for reimbursement up to current.

Budget Reimbursements item is same as Finding No. 97-3.

Finding No. 27.6 - Payroll Reports and Related Matters

Recommendation: Management should take steps necessary to insure timely filing of payroll tax returns and implement a system to issue forms 1099-MISC to all required recipients.

Response: These problems specifically relate to the Title IV-D office, and are a direct result of the same circumstances described in Finding No. 27.5 above. Management feels this situation is now resolved with the addition of the new office manager.

Finding No. 32.2 - Record Keeping

Recommendation: All payroll tax returns, expense receipts and other records be kept in files located in the Title IV-D office.

Response: Once again, these problems are a direct result of the circumstances described in Finding No. 27.5, and the addition of the office manager should eliminate this problem.

Finding No. 32.8 - Other Matters

Recommendation: Financial statements should be prepared for all these periods on an interim and annual basis.

Response: We feel these matters will be addressed through the steps we implemented as described in Finding No. 27.3.

Should you or your staff have any questions or comments concerning the above referenced responses and corrective action plan, please feel free to contact me at (318) 222-5670.

Sincerely,

DOUGLAS HARRISON
District Attorney

100

Copy:  Mr. Moore, Deloitte, Dupuis & Hutchinson
Certified Public Accountants
P. O. Box 53246
Lafayette, LA 70505-0246