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DISTRICT ATTORNEY OF THE NORTHERN
JUDICIAL DISTRICT

Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
For The Year Ended 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, entity 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.

Release Date JUN 24 1998

DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT

Parishes of Iberville, Iberville Campus,
and West Baton Rouge, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
For the Year Ended December 31, 1999

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MAJOR & MORRISON

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MEMBER
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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the District Attorney, 18th Judicial District
P O Box 688
Bossierie, Louisiana 71302-0688

We have audited the accompanying general-purpose financial statements of the District Attorney, 18th Judicial District for the Parish of Iberville, Police Courts and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Police Courts and West Baton Rouge Parish Police Jurist, 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 management of the District Attorney, 18th Judicial District. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney, 18th Judicial District for the Parish of Iberville, Police Courts and West Baton Rouge, State of Louisiana, as 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 a report dated May 12, 1998 on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements listed as a whole. The accompanying supplemental information schedules listed in the foregoing table of contents are prepared for the purpose of additional analysis and are not a required part of the general-purpose financial statements of the District Attorney. 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.

Major and Morrison
New Roads, Louisiana
May 23, 1998



**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	
ASSETS AND OTHER DEBITS					
<i>Assets:</i>					
Cash and cash equivalents	\$ 105,030	\$ 12,129	\$ 119,283	\$ 0	236,442
Receivables	18,809	12,970	3,114	0	34,893
Due from other funds	934	0	0	0	934
Other assets	0	200	0	0	200
Land, buildings, and equipment	0	0	0	195,678	195,678
Total Assets	\$ 124,773	\$ 25,329	\$ 122,397	\$ 195,678	\$ 468,177
LIABILITIES, EQUITY, AND OTHER CREDITS					
<i>Liabilities:</i>					
Accounts payable	\$ 12,208	\$ 2,647	\$ 0	\$ 0	14,855
Payroll deductions and withholdings	822	889	0	0	1,711
Due to other funds	0	0	930	0	930
Due to other governmental entities	0	0	2,187	0	2,187
Amounts held in custody for others	0	0	119,283	0	119,283
Total Liabilities	13,030	3,536	122,397	0	139,963
<i>Equity and Other Credits:</i>					
Investment in general fixed assets	0	0	0	195,678	195,678
Fund balances					
Unreserved - designated	0	25,185	0	0	25,185
Unreserved - undesignated	128,768	0	0	0	128,768
Total Equity and Other Credits	128,768	25,185	0	195,678	350,631
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 124,773	\$ 25,329	\$ 122,397	\$ 195,678	\$ 468,177

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Praegerine, Louisiana
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1997**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 113,707	\$ 31,587	\$ 145,294
Intergovernmental revenues			
Parish police juries	133,888	0	133,888
Federal grants	0	133,889	133,889
Other	40,829	0	40,829
Interest earnings	3,143	0	3,143
Other revenues	53,348	0	53,348
	<u>311,804</u>	<u>364,807</u>	<u>676,611</u>
EXPENDITURES			
Salaries and related benefits	387,873	83,473	471,346
Legal and accounting	6,145	8,258	14,403
Insurance	2,808	1,437	4,245
Office supplies	10,484	7,837	17,321
Repairs and maintenance	12,045	7,513	19,558
Utilities	8,018	2,591	10,609
Capital outlay	1,877	0	1,877
Miscellaneous	33,284	14,763	48,047
	<u>502,459</u>	<u>138,112</u>	<u>640,571</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	(30,581)	31,438	10,858
OTHER FINANCING SOURCES (USES)			
Transfers in	70,682	36,541	107,223
Transfers out	(38,541)	(81,882)	(120,423)
Total other financing sources (uses)	32,141	(45,341)	(13,200)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	10,780	0	10,780
FUND BALANCE AT BEGINNING OF YEAR	88,988	20,878	109,866
FUND BALANCE AT END OF YEAR	<u>\$ 99,768</u>	<u>\$ 20,878</u>	<u>\$ 120,646</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Commissions on fees, forfeitures and fees for collection of worthless checks	\$	\$	\$
		113,797	113,797
Intergovernmental revenues:			
Parish police jury	224,000	162,596	(61,404)
Other	0	40,029	40,029
Interest earnings	0	2,143	2,143
Other revenues	<u>68,000</u>	<u>52,346</u>	<u>(15,654)</u>
Total revenues	292,000	311,504	20,504
EXPENDITURES			
Salaries and related benefits	245,000	257,573	(12,573)
Legal and accounting	18,000	6,146	8,854
Insurance	0	2,908	(2,908)
Office supplies	38,000	40,484	(2,484)
Repairs and maintenance	0	12,648	(12,648)
Utilities	0	6,519	(6,519)
Capital outlay	5,000	1,577	3,423
Miscellaneous	<u>67,000</u>	<u>33,284</u>	<u>33,716</u>
Total expenditures	372,000	332,465	44,535
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	60,000	(20,961)	67,400
OTHER FINANCING SOURCES (USES)			
Transfers in	65,000	76,862	(14,138)
Transfers out	<u>(52,581)</u>	<u>(39,541)</u>	<u>13,080</u>
Total other financing sources (uses)	12,419	37,321	(794)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(50,561)	10,760	66,671
FUND BALANCE AT BEGINNING OF YEAR	60,000	25,968	34,032
FUND BALANCE AT END OF YEAR	\$	\$	\$
	<u>4,192</u>	<u>106,708</u>	<u>102,692</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Commissions on fines, forfeitures and fees for collection of worthless checks	\$ 24,300	\$ 25,667	\$ 1,367
Intergovernmental revenues			
Federal grants	<u>187,878</u>	<u>228,090</u>	<u>40,212</u>
Total revenues	212,178	254,657	42,479
EXPENDITURES			
Salaries and related benefits	187,800	93,470	94,330
Legal and accounting	4,800	8,296	(3,496)
Insurance	0	5,437	(5,437)
Office supplies	8,227	7,027	1,200
Repairs and maintenance	0	7,618	(7,618)
Utilities	0	2,581	(2,581)
Capital outlay	0	0	0
Miscellaneous	<u>21,824</u>	<u>14,785</u>	<u>8,039</u>
Total expenditures	<u>182,651</u>	<u>137,177</u>	<u>45,474</u>
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,527	11,480	18,047
OTHER FINANCING SOURCES (USES)			
Transfers in	52,891	38,241	(14,650)
Transfers out	<u>(88,200)</u>	<u>(87,882)</u>	<u>17,118</u>
Total other financing sources (uses)	(35,309)	(49,641)	14,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(5,782)	89	5,871
FUND BALANCE AT BEGINNING OF YEAR	<u>18,000</u>	<u>22,079</u>	<u>4,079</u>
FUND BALANCE AT END OF YEAR	<u>\$ 12,218</u>	<u>\$ 22,168</u>	<u>\$ 9,950</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1999

1. SUMMARY OF SIGNIFICANT POLICIES

As provided by Article V, Section 24 of the Louisiana Constitution of 1994, 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.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the 18th Judicial District, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, have been prepared in conformity with general 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.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries are the financial reporting entities for Iberville, Pointe Coupee, and West Baton Rouge Parishes. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority, but are 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.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Bartholomew of Iberville, Pointe Coupee,
and West Baton Rouge Parishes, Louisiana
Notes to the Financial Statements(Continued)

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Because the police juries provide financial assistance to the district attorney which makes the district attorney somewhat financially dependent on the police juries, the district attorney was determined to be a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, the financial reporting entities. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police juries, the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

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.

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fund assets. Governmental funds of the district attorney include the following:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 18:131.11, which provides that 10% of the fines collected and monies forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1989, 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.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
And West Baton Rouge, Louisiana
Notes to the Financial Statements-(Continued)

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

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 18011, 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.

Fiduciary Funds

Fiduciary funds include trust funds and Agency Funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency Funds are purely custodial and thus do not involve measurement of results of operations.

The District Attorney's Office maintains an Agency Fund to account for certain assets seized for forfeiture and held in the custody of the District Attorney.

The District Attorney's Office also maintains an Agency Fund to account for criminal bail bond premium fees collected and distributed in accordance with Act 838 of 1993.

2. 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

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain revenues are assessed and collected in such a manner that they can be accrued approximately.

Commissions on the filed and forfeitures are recorded in the year they are collected by the tax collector, an intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana
NOTES to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT POLICIES (CONTINUED)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

Other Financing Sources (Less)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

B. BUDGETS

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. The proposed budget for fiscal year December 31, 1997 was made available for public inspection in accordance with RS99:1304. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal in accordance with RS99:1304. The public hearing was held at the District Attorney's office on December 9, 1996 for comments from taxpayers. The budget was legally adopted and amended, as necessary, by the District Attorney.

All expenditure appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classifications. Amendments were not made to the original General Fund budget for the year ended December 31, 1997. Budget amounts included in the accompanying financial statements include the original budget.

C. ENCUMBRANCES

Encumbrance accounting is not employed by the office of the District Attorney of the Eighteenth Judicial District.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes accounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 35:2065 and the district attorney's investment policy. The district attorney may invest in United States bonds, treasury notes, or certificates. 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.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Bienville, Orleans,
and West Baton Rouge, Louisiana
Notes to the Financial Statements(Continued)

1. SUMMARY OF SIGNIFICANT POLICIES CONTINUED

B. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the General Fixed Assets Account Group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

C. COMPENSATED ABSENCES

The District Attorney's employees are normally granted two weeks of accumulative and non-carrying vacation leave a year. Sick leave is granted on "as needed basis". No accrual has been made for vacation pay.

D. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

E. TOTAL COLUMNS ON STATEMENTS

The total columns are captioned Memoranda 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.

F. 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.

2. CASH AND CASH EQUIVALENTS

At December 30, 1990, the district attorney has cash and cash equivalents totaling \$229,445 as follows:

Demand deposits	\$ 188,686
Money market accounts	<u> 32,159</u>
Total	<u>\$ 220,845</u>

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Newville, Feliciana Parishes,
And West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits must be assured by Federal deposit insurance or the pledge of securities owned by the fiscal 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. As December 31, 1997, the district attorney has \$280,592 in deposit/pledged balances. These deposits are secured from risk by \$180,416 of Federal deposit insurance and \$100,176 of pledged securities held by the custodial banks in the name of the fiscal agent banks.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, P.D. 201228 imposes a statutory requirement on the custodial bank to administer 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. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	<u>General Fund</u>	<u>GRAs</u>	<u>Total</u>
Accounts Receivable	\$10,812	\$10,812	\$21,624

4. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	<u>Balance</u> <u>January 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 1997</u>
Automobile	\$ 52,594	\$ -	\$ -	\$ 52,594
Office furniture & equipment	141,387	1,877	-	143,264
TOTAL	\$194,101	\$ 1,877	\$ -	\$196,078

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
And West Baton Rouge, Louisiana
Notes to the Financial Statements(Continued)

B. PENSION PLAN

PLAN DESCRIPTION. The district attorney and assistant district attorneys are members of the Louisiana Division Retirement System (System), a contributory, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who were, at a minimum, the amount paid by the State and assistant district attorneys and are under the age of 48 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 age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 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, but is capped 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 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 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 55 and has 18 years of service credit. The early retirement benefit is equal to 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 or amended 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, 2199 Governor Street, New Orleans, Louisiana 70116-0891, or by calling (504) 541-0351.

PENSION FUND. Plan members are required by state statute to contribute 7.8 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate from July 1, 1990 to June 30, 1997 was 1.48 percent and the rate from July 1, 1997 to June 30, 1998 is 1.260 percent of 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 11:128, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1997, 1998, and 1999, were \$2,180, \$3,828, and \$3,237, respectively, equal to the required contributions for each year.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Parishes of Iberville, Pointe Coupee,
And West Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)**

6. LEASES

The district attorney had no capital leases as of December 31, 1997. The district attorney has operating leases of the following nature:

Lease of copies \$ 833 per month.

The district annual commitments under operating leases are as follows:

Financial year:	Equipment
1998	\$ 3,888
1999	3,888
2000	3,888
2001	3,888
2002	884
Total	<u>\$15,208</u>

7. LITIGATION AND CLAIMS

There is no litigation pending against the District Attorney's Office.

**8. EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include expenses of the District Attorney paid from the criminal court funds, from other parish funds or directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid by the state. The parishes of West Baton Rouge and Iberville pay certain salaries and employer contributions of some clerical personnel.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
 PARISHES OF IBERVILLE, BRUCE, COLUMBIA,
 AND WEST BAYOU PARISH, LOUISIANA
 NOTES TO THE FINANCIAL STATEMENTS (Continued)**

9. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the following federal financial assistance programs:

Federal Grants/ Program Title	CYOB Number	Pass-Through Number	Expended
DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through Louisiana Department of Social Services: Title IV-E - Reimbursement assistance for child support			
Direct Grant Reimbursement funds	13,760	Proj# 1851440	4 85,207
Secretive Payments	13,760		<u>1 81,643</u>
			<u>266,850</u>

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. The reimbursed payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include 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

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Combined Statement of Changes in
Assets and Liabilities - All Agency Funds
For The Year Ended December 31, 1997**

	Balance 12/31/97	Additions	Deductions	Balance 12/31/97
ASSETS				
Cash and cash equivalents	\$ 43,835	\$ 102,019	\$ 58,568	\$ 118,286
Receivables	11,520	52,273	61,955	3,114
Total Assets	<u>\$ 55,355</u>	<u>\$ 154,292</u>	<u>\$ 120,523</u>	<u>\$ 123,127</u>
LIABILITIES				
Due to other funds	\$ 3,545	\$ 933	\$ 3,545	\$ 933
Due to other governmental entities	8,282	52,327	68,638	3,181
Accounts held in custody for other funds	43,835	137,535	52,077	118,286
Total Liabilities	<u>\$ 55,662</u>	<u>\$ 192,795</u>	<u>\$ 124,260</u>	<u>\$ 123,127</u>

The accompanying notes are an integral part of this statement.

MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

WAS P. MAJOR, CMA, PC
JOHN L. MORRISON, III, CPA, PC

MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Richard J. Mead, Jr.
District Attorney, 18th Judicial District
P O Box 880
Flaguette, Louisiana 70708

We have audited the general purpose financial statements of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, Pointe Coupee, and West Baton Rouge Parish Police Juries, as of and for the year ended December 31, 1997 and have issued our report thereon dated May 21, 1998. We conducted our 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's general purpose financial statements are free of material misstatement, we performed tests of 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 no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney'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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our 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 financial statements. The reportable condition is described in the accompanying Corrective Action Plan for Current Year Audit Findings as item 37-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the District Attorney.

This report is intended for the information of the District Attorney, Federal auditing agencies, newspaper articles, and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Major & Morrison
New Roads, Louisiana
May 22, 1948

Major & Morrison

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT

Shreveport, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1987

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	___ <u>X</u> ___ yes ___ no
Reportable conditions identified not considered to be material weaknesses?	___ yes ___ <u>X</u> ___ none reported
Noncompliance material to financial statements noted?	___ yes ___ <u>X</u> ___ no

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding #1-1

Criteria: Accounting duties should be segregated to achieve effective internal control and safeguarding of assets.

Condition: Lack of segregation of duties in processing cash transactions.

Effect: A defalcation or misappropriation of funds could more easily occur.

Cause: Lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person.

Recommendation: We recommend that steps be taken to segregate duties in processing cash transactions.

Management's Response: Because of the limited number of accounting personnel, total segregation of accounting duties will not be possible or cost beneficial. However, management will revise accounting procedures and make internal control improvements that are practical.

DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
Baton Rouge, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1987

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Detected</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective ACTION TAKEN</u>
Int case #1	1988	Lack of segregation.	Partially	Total segregation is impractical. MSJ will make cost-effective improvements.

DISTRICT ATTORNEY OF THE STATE OF
 JUDICIAL DISTRICT
 Natchitoches, Louisiana

Corrective Action Plan for
 Current Year Audit Findings
 For the Year Ended December 31, 1997

P. No.	Description of Finding	Corrective Action Planned	Name of Contact Person	Anticipated Completion
(7-1)	Lack of segregation.	Due to the size of the District Attorney's office, total segregation of accounting duties is impractical. Management will revise accounting procedures and make internal control improvements that are cost effective.	S. Ward	Ongoing