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**District Attorney of the
Twentieth Judicial District
State of Louisiana
Clinton, Louisiana
December 14, 1997**

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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 01-09-1998

W. RANDALL PEAY, LTD.

Table of Contents

Independent Auditor's Report	3
Combined Financial Statements	
Combined Balance Sheet - All Fund Types and Account Groups	5
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - All Governmental Fund Types	6
Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)	8
Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund Accounts	10
Notes to Financial Statements	11
Report on Supplementary Schedule of Federal and State Financial Assistance	19
Schedule of Federal and State Financial Assistance	21
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	23
Report on Summary of Prior Year Findings	24
Report on Corrective Action Plan	25
Schedule of Findings and Questioned Costs	26

In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1998, on my consideration of the District Attorney of the Twentieth Judicial District's internal control structure and on its compliance with laws and regulations.

Very truly,


W. Randall Pong

District Attorney of the Twentieth Judicial District
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1997

Governmental Fund Types

	General Fund	Special Revenues Fund (Title IX/D)	Account Group- General Fund Assets	Total (Memorandum Only)
Assets				
Cash and cash equivalents	\$31,066	\$2,759		\$33,753
Receivables				
Commissions on fines and forfeitures	4,064			4,064
Louisiana Department of Health and Human Resources	1,413	20,583		21,996
West Feliciana Police Jury	948			948
Due from other fund	20,098	20		20,138
Equipment	<u> </u>	<u> </u>	<u>40,132</u>	<u>40,132</u>
<u>Total assets</u>	<u>53,541</u>	<u>23,342</u>	<u>40,132</u>	<u>121,015</u>
Liabilities				
Due to other fund	20	20,079		20,099
Accrued salaries and retirement	<u>3,280</u>	<u>3,278</u>		<u>6,558</u>
	<u>3,300</u>	<u>23,357</u>		<u>26,657</u>
Fund Equity				
Fund balance (deficit) - unreserved	54,341	483		54,826
Investment in fixed assets	<u>54,341</u>	<u>483</u>	<u>40,132</u>	<u>94,956</u>
<u>Total liabilities and fund equity</u>	<u>53,541</u>	<u>23,342</u>	<u>40,132</u>	<u>121,015</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
 Combined Statement of Revenue, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types
 Year Ended December 31, 1997

	<u>Governmental Fund Types</u>		<u>Total Monocash (Only)</u>
	<u>General Fund</u>	<u>Special Revenue Fund (Title IV-B)</u>	
Revenue			
Commissions on fines and forfeitures	\$71,073		\$71,073
Grants			
Louisiana Department of Health and Human Resources	32,524	72,587	105,111
Parish Police Jury	11,376		11,376
State of Louisiana	10,417		10,417
Supplemental salary and benefits	166,846		166,846
Interest earnings	828		828
Other	<u>30,650</u>	<u> </u>	<u>30,650</u>
Total Revenue	<u>323,736</u>	<u>72,587</u>	<u>396,323</u>
Expenditures			
Salaries	72,152	92,346	164,498
Supplemental salary and benefits	166,846		166,846
Payroll taxes and fringe benefits	5,938	5,599	9,478
Office expenses	5,280	85	5,366
Deals	5,675		5,675
Insurance	8,218		8,218
Auto expenses	295		295
Seminar and conference	5981		5981
Travel		225	225
Other	<u>8,889</u>	<u> </u>	<u>8,889</u>
Total expenditures	<u>278,425</u>	<u>98,246</u>	<u>376,671</u>
Excess of revenues over (under) expenditures	45,311	(25,659)	21,652
Other Financing Sources (Uses)			
Operating transfers in		31,342	31,342
Operating transfers out	<u>(31,342)</u>	<u> </u>	<u>(31,342)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	13,969	7,643	21,612

**District Attorney of the Twentieth Judicial District
Combined Statement of Revenue, Expenditures and
Changes in Fund Balances - All Governmental Fund Types
Year Ended December 31, 1997**

		Governmental Fund Types		
		General Fund	Special Revenue Fund (Title IV-D)	Total Memorandum (Only)
Revenue				
Commissions on fees and forfeitures	\$71,873			\$71,873
Grants				
Louisiana Department of Health and Human Resources	32,524		72,987	105,511
Parish Police Jury	11,376			11,376
State of Louisiana	16,417			16,417
Supplemental salary and benefits	166,846			166,846
Interest earnings	828			828
Other	<u>30,850</u>		<u> </u>	<u>30,850</u>
Total Revenue	<u>323,716</u>		<u>72,987</u>	<u>396,703</u>
Expenditures				
Salaries	71,152		92,186	163,338
Supplemental salary and benefits	166,846			166,846
Payroll taxes and fringe benefits	3,828		3,550	7,378
Office expenses	3,281		89	3,369
Dues	3,673			3,673
Insurance	8,218			8,218
Auto expenses	293			293
Seminar and conference	5981			5981
Travel			229	229
Other	<u>8,692</u>		<u> </u>	<u>8,692</u>
Total expenditures	<u>278,625</u>		<u>96,246</u>	<u>374,871</u>
Excess of revenue over (under) expenditures	45,091		(23,259)	21,832
Other Financing Sources (Uses)				
Operating transfers in			31,503	31,503
Operating transfers out	<u>(31,503)</u>		<u> </u>	<u>(31,503)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	13,588		3,843	21,832

Fund Balance (Deficit)			
Beginning of year	<u>40,352</u>	<u>(7,358)</u>	<u>33,004</u>
End of year	<u>54,341</u>	<u>481</u>	<u>54,822</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
Schedule of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u> <u>(Budgetary Basis)</u>	<u>Variance Favorable</u> <u>(Unfavorable)</u>
Revenue			
Commissions on fees & forfeitures	945,000	972,969	\$27,969
Grants			
Louisiana Department of Health and Human Resources	30,000	35,024	5,024
Parish Police Jury	16,732	11,376	(5,356)
State of Louisiana		10,437	10,437
Supplemental salary and benefits		166,846	166,846
Interest earnings		828	828
Other	17,124	30,630	13,436
Total revenue	128,856	128,139	(716)
Expenditures			
Salaries	64,800	72,152	(7,352)
Supplemental salary and benefits		166,846	(166,846)
Payroll taxes and fringe benefits	13,200	5,928	7,272
Office expenses	7,260	5,281	1,979
Dues	5,430	5,655	(225)
Insurance		8,238	(8,238)
Auto expenses		293	(293)
Seminars and conference		5,981	(5,981)
Other	—	8,069	(8,069)
Total expenditures	90,690	278,423	(187,733)
Other uses			
Transfer to IV-D Fund	32,400	31,902	498
Total expenditures, and other uses	123,090	309,327	(186,237)
Excess of revenue over (under) expenditures and other uses	5,866	18,183	14,287

Fund balance, January 1	<u>81,948</u>	<u>81,948</u>	<u> </u>
Fund balance, December 31	<u>86,848</u>	<u>101,131</u>	<u>14,283</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twentieth Judicial District
 Schedule of Revenue, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis)
 Special Revenue Fund
 Year Ended December 31, 1997

	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Grants			
Louisiana Department of Health and Human Resources	\$67,000	\$66,660	(\$340)
Total revenue	67,000	66,660	(340)
Other Financial Sources			
Local Match - General Fund and other transfers	21,563	21,563	121
Total revenue and other financial sources	88,613	88,163	(450)
Expenditures			
Salaries and fringe benefits	88,413	88,748	2,163
Total expenditures	88,413	88,748	2,163
Excess of revenue over (under) expenditures		1,916	1,916
Fund Balance, January 1	2,426	2,426	—
Fund Balance, December	2,426	4,342	1,916

The accompanying notes are an integral part of these statements.

**District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1997**

Introduction

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, is the legal advisor to the grand jury and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district which encompasses the parishes of East Feliciana and West Feliciana, Louisiana, for a term of six years. The District Attorney has thirteen (13) employees, including four assistants to help him perform his duties.

Note 1-Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twentieth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

In conformance with GASB Codification Section 2106, the District Attorney of the Twentieth Judicial District is a part of the district court system of the State of Louisiana. The state statute that created the district attorney also gave the district attorney control over all of his or her operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursements of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney is an independent reporting entity.

C. Fund Accounting

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

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

**District Attorney of the Twentieth Judicial District
Notice to Financial Statements
December 31, 1997**

Note 1-Summary of Significant Accounting Policies (Continued)

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

C. Fund Accounting (continued)

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.31, which provides that 12 percent of the fines collected and bonds 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 reimbursements grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents, to establish paternity, and to obtain family and child support.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenue and expenditures:

Revenue

Commissions 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 is entitled to the funds.

Substantially all other revenue is recorded when received.

Expenditures

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1997

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

Note 1-Summary of Significant Accounting Policies (continued)

D. Basis of Accounting (continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when received.

E. Budgets

The appropriated budgets for the General and Special Revenue Funds are adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis. The supplemental salary and benefit payments made on behalf of the District Attorney which are disclosed in Note 3, are not included in the budget.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

Under state law, 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. Investments, if any, are stated at cost.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (continued):

H. Compensated Absence

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

Vacation and sick leave are recorded as expenditures of the period in which they are paid. Unused vacation is not carried over to following periods and unused sick leave can be handled as 1) employee is paid for unused sick leave at year end or 2) the sick leave is carried to the following period but can only be used to offset actual days lost as a result of illness. Accordingly, no vacation or sick leave is accrued on these statements.

I. Total Columns on Statements

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

Note 2-Cash and Cash Equivalents

At December 31, 1997, the District Attorney has cash and cash equivalents (bank balances) as follows:

Demand deposits	\$20,966
Time deposits	\$10,000
Special Revenue Fund-Demand deposits	\$2,779
	<u>\$33,745</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the District Attorney had \$33,486 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

**District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1997**

Note 3-Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Adjustments and Additions	Deductions	Balance December 31, 1997
Equipment and furniture	<u>\$56,077</u>	<u>\$2,853</u>	<u>—</u>	<u>\$58,930</u>

Note 4-Pension Plan

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

Assistant district attorneys who earn, on a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 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 apply: Any member with 25 or more years of creditable service regardless of age may retire with a 3% 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 1% benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% 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 apply: 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% 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 is equal to the normal retirement benefit reduced 5% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1997

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, 3309 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5351.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll. Contributions to the System also include .2% 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 R.S. 11:1103, 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 following provides certain disclosures for the District Attorney and the retirement system that are required by GASB Codification Section F20.129.

YEAR ENDED
DECEMBER 31, 1996

District Attorney			
Contribution rate - employees			7%
Total current year payroll			\$361,393
Total current year covered payroll			\$53,159
	Required by		
	Statute Percent	Amount	Actual
Contributions - employees	7%	35,159	3,861
Contributions - employer 1/93-6/97	2.5%	25,215	693
Contributions - employer 7/97-12/97	1.25%	29,984	173
Actuarially required contributions			_____
Dollar amount			<u>34,866</u>
Actual contributions paid by District Attorney			<u>4,866</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1993

Note 5-Litigation and Claims

There was no pending litigation against the District Attorney's office at December 31, 1993.

Note 6-Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the East Feliciana Parish and West Feliciana Parish Criminal Court Fund.

Note 7-Supplemental Salary and Benefits

A portion of the salaries of the District Attorney and assistant district attorneys are paid directly by the state and police juries.

The following provides certain disclosures that are required by GASB34 concerning payments made on behalf of the District Attorney:

State	<u>\$150,846</u>
Parishes	<u>16,800</u>
	<u><u>\$166,846</u></u>

Note 8-Federal Financial Assistance Program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.763. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursement as a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1993, the District Attorney of the Twentieth Judicial District expended \$72,587 and \$52,524 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

District Attorney of the Twentieth Judicial District
 Notes to Financial Statements
 December 31, 1997

Note 5-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budget (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1997, are presented as follows:

	<u>General</u>	<u>Special Revenue</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	18,183	1,916
Adjustments for accruals	(4,589)	3,927
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>13,594</u>	<u>5,843</u>

W. RANDALL PEAY, LTD.
(A Professional Accounting Corporation)

W. RANDALL PEAY
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June 26, 1998

Report on Supplementary Schedule of Federal and State Financial Assistance

Mr. Charles A. Strophshire
District Attorney of the
Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 26, 1998. These general purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller-General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal and State Financial Assistance is presented for the purposes of additional analysis and is not a required part of

the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly represented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Yours truly,

A handwritten signature in dark ink, appearing to read 'W. Randall Pory', written in a cursive style.

W. Randall Pory

District Attorney of the Twentieth Judicial District
Schedule of Federal and State Financial Assistance
Year Ended December 31, 1997

	<u>CEDA</u>	<u>Expenditures</u> <u>1997</u>
<u>Federal Grants</u>		
Department of Health and Human Services Passed through State of Louisiana Department of Social Services		
IV-D Program	13,63	12,367
<u>State Grants</u>		
State of Louisiana Department of Social Services IV-D Incentives		12,324
<u>Total</u>		<u>105,111</u>

W. RANDALL PEAY, LTD.
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June 26, 1998

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

Mr. Charles A. Shropshire
District Attorney of the
Twentieth Judicial District
Parish of East and West Feliciana
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 26, 1998. I have conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twentieth Judicial District, Parish of East and West Feliciana, State of Louisiana's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, we do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, we considered the District Attorney of the Twentieth Judicial District, Parish of East and West Feliciana, State of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Twentieth Judicial District, the Department of Social Services and the Louisiana State Legislative auditors. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

W. Randall Papp

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SUMMARY OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1997**

Section I Internal Control and Compliance Material to the Financial Statements.

None reported

Section II Internal Control and Compliance Material to Federal Awards.

None reported

Section III Management Letter

N/A.

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 1997**

Section I Internal Control and Compliance Material to the Financial Statements

None reported

Section II Internal Control and Compliance Material to Federal Awards

None Reported

Section III Management letter

No management letter comments

**DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

SECTION I Summary of Accountant's Reports

A. Report on Compliance with Certain Laws and Regulations.

Compliance: Material to financial statements - None

SECTION II Financial Statement Findings

None reported.

SECTION III Federal Award Findings and Questioned Costs

N/A