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District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberia and Webster, Louisiana

General Purpose Financial Statements
As of December 31, 1992
and for

Each of the Years in the Two Year Period Then Ended

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, certified 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 June 9, 1993 U.S. 1588

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

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COOK & MORGENTHAU

Certified Public Accountants

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Independent Auditors' Report

Honorable James M. Bullard,
 District Attorney of the Twenty-Sixth Judicial District
 Parish of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1987 and for each of the years in the two year period then ended. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. 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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 4-113, *Audit of State and Local Governments*. 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1987, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 18, 1988 and shown on pages 23-24 on our consideration of the District Attorney of the Twenty-Sixth Judicial District's internal control structure and a report dated June 18, 1988 and shown on page 25 on its compliance with laws and regulations.



Cook & Morgenthau
 Certified Public Accountants
 June 18, 1988

Board of Auditors of the Treasury—Sixth Judicial District
Parishes of Assiout and Natchitoches, Louisiana
All Fund Types and Account Groups
Balance Sheet
December 31, 1987

Statement A

	Governmental Funds					Total (Miscellaneous Fund)
	Special Revenue Funds			Industry Fund— Assess- ment Parish Fund	Account Group— General Fund Assets	
	General Fund	Title R-D Interest	Wardens Check Collection Fee			
Assets						
Cash and cash equivalents	\$ 88,018	\$ 415,262	\$ 81,881	\$ 523,158	\$ -	\$ 1,088,119
Receivables	57,800	1,318	-	1,100	-	60,218
Due from other funds	88,192	-	-	-	-	88,192
Equipment	-	-	-	-	148,881	148,881
Total assets	<u>\$ 1,384,110</u>	<u>\$ 426,580</u>	<u>\$ 81,881</u>	<u>\$ 524,258</u>	<u>\$ 148,881</u>	<u>\$ 1,385,650</u>
Liabilities and Fund Equity						
Liabilities						
Accounts payable	\$ 2,882	\$ -	\$ -	\$ -	\$ -	\$ 2,882
Due to other funds	-	-	-	88,192	-	88,192
Intergovernmental payable	-	-	-	481,519	-	481,519
Total liabilities	<u>2,882</u>	<u>-</u>	<u>-</u>	<u>529,701</u>	<u>-</u>	<u>529,682</u>
Fund equity						
Investment in general fund assets	-	-	-	-	148,881	148,881
Fund balances -- unassigned, undesignated	187,726	426,580	81,881	-	-	796,687
Total fund equity	<u>187,726</u>	<u>426,580</u>	<u>81,881</u>	<u>-</u>	<u>148,881</u>	<u>845,708</u>
Total liabilities and fund equity	<u>\$ 1,384,110</u>	<u>\$ 426,580</u>	<u>\$ 81,881</u>	<u>\$ 524,258</u>	<u>\$ 148,881</u>	<u>\$ 1,385,650</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Ninth Judicial District
 Counties of Boulder and Weld, Counties
 All Governmental Fund Types

December 31

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2008

	Special Revenue Funds			Total (Difference)
	General Fund	Title III-D Incentive	Workless Check Collection Fee	
Revenues:				
Contributions on fines and bond forfeitures	\$ 208,000	\$ -	\$ -	\$ 208,000
Mail bond license fees	40,425	-	-	40,425
Fees for collection of workless checks	-	-	84,358	84,358
Asset forfeiture system	28,728	-	-	28,728
Interest income	2,054	11,288	4,148	23,490
State and federal grants:				
Title III-D reimbursement	140,883	-	-	140,883
Title III-D incentive	-	83,281	-	83,281
Total revenues	<u>429,930</u>	<u>185,569</u>	<u>88,506</u>	<u>694,005</u>
Expenditures:				
General government—judicial:				
Personal services	438,315	-	-	438,315
Travel	15,808	-	1,834	17,642
Office expense	8,000	-	-	8,000
Rent	14,278	-	-	14,278
Auto expense	10,413	-	874	11,287
Legal fees	-	-	28,760	28,760
Capital outlay	4,858	-	7,900	12,758
Appropriation to Police Jury	81,783	-	28,000	109,783
Other expenditures	2,823	-	11,880	14,703
Total expenditures	<u>584,500</u>	<u>-</u>	<u>68,444</u>	<u>652,944</u>
Excess of revenues over (under) expenditures	<u>\$ 124,089</u>	<u>185,569</u>	<u>20,062</u>	<u>339,720</u>
Other financing sources (uses):				
Transfers in	141,188	-	-	141,188
Transfers out	-	\$ 1,201,008	\$ 28,158	\$ 1,229,166
Total other financing sources (uses)	<u>141,188</u>	<u>\$ 1,201,008</u>	<u>\$ 28,158</u>	<u>1,370,354</u>
Excess of revenues and other sources over (under) expenditures and other uses	17,897	\$ 28,448	1,966	\$ 48,311
Fund balances at beginning of year	100,585	389,417	138,452	628,454
Fund balances at end of year	<u>\$ 118,482</u>	<u>\$ 417,865</u>	<u>\$ 140,418</u>	<u>\$ 676,765</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Third Judicial District
Parishes of Bossier and Webster, Louisiana
All Governmental Fund Types

Statement C

Statement of Revenues, Expenditures and Changes in Fund Balances
for the Year Ended December 31, 1987

	Special Revenue Funds			Total Memorandum Fund
	General Fund	Title III-D Incentive	Merchandise Check Collection Fee	
Revenues:				
Contributions on fees and bond fee forfeitures	\$ 294,819	\$ -	\$ -	\$ 294,819
Bid bond license fees	75,258	-	-	75,258
Fees for collection of worthless checks	-	-	80,585	80,585
Acct. forfeitures revenue	10,840	-	-	10,840
Interest income	2,785	33,758	3,213	39,756
State and federal grants:				
Title III-D reimbursement	100,747	-	-	100,747
Title III-D incentive	-	87,151	-	87,151
Vocational assistance program	7,484	-	-	7,484
Other income	-	3,008	-	3,008
Total revenues	491,733	123,917	83,798	699,448
Expenditures:				
General government-judicial:				
Personnel services	491,333	-	-	491,333
Travel	12,880	1,108	1,403	15,391
Office expenses	10,860	7	-	10,867
Rent	14,144	-	-	14,144
Auto expense	70,000	-	-	70,000
Capital outlay	11,187	-	18,404	29,591
Appropriation Police Jury	174,683	-	32,729	207,412
Legal fees	-	-	78,898	78,898
Other expenditures	4,885	-	8,332	13,217
Total expenditures	1,086,072	1,115	93,668	1,180,855
Excess of revenues over (under) expenditures	(594,339)	(108,200)	108	(602,231)
Other financing sources (uses):				
Sale of property	1,825	-	-	1,825
Transfers in	87,823	-	-	87,823
Transfers out	-	(87,823)	(38,823)	(126,646)
Total other financing sources (uses):	89,648	(87,823)	(38,823)	(36,998)
Excess of revenues and other sources over (under) expenditures and other uses	(504,691)	(41,288)	(38,815)	(584,794)
Fund balances at beginning of year	158,889	379,821	129,518	668,228
Fund balances at end of year	(345,802)	(41,111)	(47,107)	(434,020)

The accompanying notes are an integral part of this statement.

County Offices of the Twenty-Sixth Judicial Circuit
Parishes of Ouachita and Webster, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances—
Budget (Each Basis) and Actual – General Fund
For the Year Ended December 31, 2008

Statement 8

	General Fund		Variance Year over 2007/2008
	Budget	Actual	
Revenues:			
Commissions on fines and bond forfeitures	\$ 273,700	\$ 293,748	\$ 20,048
Bail bond license fees	48,000	48,025	25
Charges for services	12,000	-	(12,000)
Asset forfeiture interest	-	24,778	24,778
Interest income	-	2,784	2,784
Grants and federal grants:			
Title III-D reimbursement	126,000	141,282	15,282
	<u>459,700</u>	<u>589,525</u>	<u>129,827</u>
Expenditures			
Personnel services	382,500	428,315	(45,815)
Taxes	28,000	31,515	(3,515)
Office expense	17,500	9,548	7,952
Auto expense	12,000	12,874	(874)
Capital outlay	5,000	5,025	(25)
Debt and fees	12,500	14,775	(2,275)
Appropriation to Police Jury	88,000	82,787	5,213
Other expenditures	8,120	2,822	5,298
	<u>573,620</u>	<u>598,482</u>	<u>(24,862)</u>
Excess of revenues over (under) expenditures	<u>(138,920)</u>	<u>(108,957)</u>	<u>(30,063)</u>
Other financing sources (uses):			
Transfers in	150,000	141,185	8,815
Excess of revenues and other sources over (under) expenditures and other uses	21,080	3,228	17,852
Fund balances at beginning of year	92,928	90,852	2,076
Fund balances at end of year	<u>\$ 114,008</u>	<u>\$ 94,080</u>	<u>\$ 20,028</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Tenth—Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances—
Budget (Cost Basis) and Actual—General Fund
For the Year Ended December 31, 1997

Statement 1

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Contributions on fees and local forfeitures	\$ 316,000	\$ 341,700	\$ 126,700
Real bond income fees	20,000	60,704	40,704
Asset forfeiture revenue	-	10,043	10,043
Interest income	-	2,156	2,156
State and federal grants:			
Title III-C reimbursement	120,000	190,783	24,783
Victims assistance program	-	1,881	1,881
	<u>376,000</u>	<u>596,227</u>	<u>218,279</u>
Expenditures:			
Personnel services	621,000	661,373	(40,373)
Travel	20,000	11,124	11,876
Office expense	10,000	11,078	(1,078)
Auto expense	12,000	16,672	(4,672)
Capital outlay	7,000	71,000	(4,000)
Appropriation to Police Jury	80,000	174,887	(34,887)
Other expenditures	0,000	4,806	186
Debt	12,000	12,118	(118)
	<u>572,000</u>	<u>679,141</u>	<u>(104,141)</u>
Excess of revenues over (under) expenditures	<u>1 208,000</u>	<u>1 26,086</u>	<u>178,608</u>
Other financing sources (used):			
Sale of property	-	1,603	1,603
Transfers in	208,000	81,823	(182,077)
Total other financing sources (used)	<u>208,000</u>	<u>83,426</u>	<u>(180,474)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	28,406	28,406
Fund balances (deficit) at beginning of year	-	112,218	112,218
Fund balances at end of year	<u>-</u>	<u>\$ 140,624</u>	<u>\$ 140,624</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1990

Introduction

As provided in the laws of the State of Louisiana, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. The District Attorney also performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of 5 years. The Twenty-Sixth Judicial District encompasses the parishes of Bossier and Webster, Louisiana.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose financial statements 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

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. 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 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 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion 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 include:

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 under
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

District Attorney of the Twenty-Third Judicial District
Parishes of Iberville and Westmore, Louisiana
Notes to the Financial Statements
December 31, 1993 and 1996
(Continued)

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.

Because the police jury has approval authority over the District Attorney's capital budget, the District Attorney was determined to be a component unit of the Iberian Parish Police Jury, the financial reporting entity. The police jury would have approval authority over the officials' capital budget when officers spend certain major capital purchases are included in the police jury's overall budget, and title to real property is in the name of the police jury. The accompanying financial statements present information only in the funds maintained by the District Attorney and do not present information on the police jury, the gross of government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney uses funds and an account group 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 fixed assets. Governmental funds of the district attorney include:

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1986
(Continued)

Governmental Fund Types

General Fund

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 15:521.11, which provides that 12 per cent of the fees collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. Beginning in 1980 the District Attorney started allocating twenty (20%) percent of asset forfeiture revenue for funding the Louisiana action for the state in regards to the Special Hazard Forfeiture Trust Fund, which is administered by the District Attorney. The District Attorney also includes reimbursements received from the Louisiana Department of Social Services for operation of the family and child support programs (Title III-D Reimbursement) in the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in the special revenue funds are the following:

Title IV-D Incentive Fund

The Title IV-D Incentive Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The incentive payments received by the District Attorney can be used at his discretion, subject to state and local laws. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

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

(Continued)

**District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Winn, Louisiana
Notes to the Financial Statements
December 31, 1997 and 1998
(Continued)**

Fiduciary Fund

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments. Included in the Fiduciary Fund is the following:

Asset Forfeiture Trust Fund

A Special District Attorney Asset Forfeiture Trust Fund was established by Louisiana Revised Statute 40:2615. The office of the district attorney shall administer expenditures from the fund. All monies obtained under the specific provisions of state law relating to forfeited property shall be deposited in the fund. Money in the fund shall be distributed in the following order of priority:

- (I) For satisfaction of any bona fide security interest or lien.
- (II) Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
- (III) The remaining funds shall be allocated as follows:
 - (a) Sixty percent thereof to the law enforcement agency or agencies making the seizure, such proceeds to be used in drug law enforcement, including but not limited to reward programs established by such agencies.
 - (b) Twenty percent - thereof to the criminal court fund.
 - (c) Twenty percent thereof to any district attorney's office that employs the attorneys that handle the forfeiture action for the state. This shall be paid into the district attorney's trustee percent fund to be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education.

(Continued)

District Attorney of the Twentieth-Century Judicial District
Parishes of Calcasieu and Webster, Louisiana
Notes to the Financial Statements
December 31, 1997 and 1998
(Continued)

General Fixed Asset Account Group -

The General Fixed Asset Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on gross fixed assets.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are earned. Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the District Attorney is notified by the funds. All other revenues are recorded when received.

Expenditures

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

Other Financing Sources/Uses

Transfers between funds that are not expected to be repaid are accounted for as other financing sources/uses and are recorded in the year the transfers are authorized.

(Continued)

District Attorney of the Twentieth-Sixth Judicial District
Parishes of Bossier and Winn, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1986
(Continued)

E. Budget Practices

The District Attorney adopted cash basis budgets for the general fund for 1986 and 1987 in November of the previous year. The District Attorney did not adopt budgets for the special revenue funds. The District Attorney does not use encumbrance accounting, and all appropriations lapse at year end. Formal budgeting is not used within the accounting records; it is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments during 1986 or 1987. The following reconciles the amount shown as excess (or deficiency) revenues and other sources over expenditures and other uses on Statement D and E (budget basis), with the amount shown on Statement B and C (GAAP basis):

	General Fund	
	1986	1987
Excess of revenues and other sources over (under) expenditures and other uses (budget basis)	\$ 8,942	\$ 30,458
Adjustments:		
Revenue accruals-net	8,239	18,046
Expenditure accruals-net	<u>850</u>	<u>328</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 17,095</u>	<u>\$ 37,058</u>

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

(Continued)

District Attorney of the Twelfth—Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1996 and 1994
(Continued)

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.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (deposited) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Fixed assets used in the district attorney's office that are provided by the Bossier Parish Police Jury are accounted for in the general fixed assets account group of the police jury.

H. Compensated Absences

Employees of the district attorney's office are given from 5 to 15 days of vacation leave each year, depending on their length of service with the district attorney's office. Vacation leave cannot be accumulated.

Vacation leave that is not taken during the year is forfeited. After one year of employment, employees are eligible for 10 days of sick leave each year. Unused sick leave may be accumulated to a maximum of 30 days. Employees are not paid for unused sick leave upon termination or retirement.

I. Total Columns on Statements

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

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Winn, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1986
(Continued)

(2) Cash and Cash Equivalents

At December 31, 1987, the District Attorney had cash and cash equivalents bank balances totaling 11,076,178 as follows:

Demand deposits	\$ 343,278
Time deposits	782,801
Total	<u>\$ 1,126,079</u>

Time 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 bank. At December 31, 1987, the district attorney had 41,185,178 in deposits collected bank balances. These deposits are secured from risk by 187,801 of federal deposit insurance and 41,808,570 of pledged securities held by the custodial bank in the name of the fiscal agent bank (K&S) Category 3.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of SACS Statement 3, Louisiana Revised Statute 30:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the district attorney that the fiscal agent has failed to pay deposited upon demand.

(3) Pension Plan - District Attorney and Assistant District Attorneys

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, as 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. The members who joined the System before July 1, 1988, and who elected not to be covered by the new provisions, the following apply: Any member with 33 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 65, 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 65 with a 3 percent benefit reduction for each year below age 68. In addition, any member with at least 18 years of service may retire at age 68 with a 3 percent benefit reduction for each year retiring below the age of 68. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, so to extent 100 of his average final compensation.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1988
(Continued)

For members who joined the System after July 1, 1996, 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 percent 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 the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annually 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, 2189 Bossier Street, New Orleans, Louisiana 70116-2807, or by calling (504) 847-6503.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5% of annual covered payroll for 1987 and 3.25% for 1988. 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 11:102, 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 ended December 31, 1987 and 1988 were \$1,898 and \$1,804, respectively, equal to the required contributions for each year.

(H) Pension Plan - Other Employees

Substantially all employees of the District Attorney, except for the district attorney and his assistants, are members of the Fraternal Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan B and Plan R, with separate assets and benefit provisions. All employees of the police job are members of Plan R.

(Continued)

**District Attorney of the Twenty-Sixth Judicial District
Parishes of Caddo and Webster, Louisiana
Notes to the Financial Statements
December 31, 1997 and 1996
(Continued)**

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 68 with at least 10 years of creditable service, at or after age 65 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or fewer months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. 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 Parishal Employees' Retirement System, Post Office Box 14879, Baton Rouge, Louisiana 70805-4879, or by calling (504) 828-1391.

Under Plan B, members are required by state statute to contribute 8.0 percent of their annual covered salary and the Caddo Parish Police Jury is required to contribute an actuarially-determined rate. The current rate is 7.25 percent of annual covered payroll for 1995 and 7.75 percent for 1997. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. 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 11:102, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the plan fiscal year. The District Attorney's contributions to the System under Plan B for the years ending December 31, 1997, 1996, and 1995, were 174,101, 18,686, and 20,408, respectively, equal to the required contributions for each year.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1986
(Continued)

(4) Receivables

The following is a summary of receivables at December 31, 1987:

	Special Revenue Fund	
	General	Title IV-D
	Fund	Incentive
Commissions on fees and forfeitures	\$ 21,253	\$ --
State and federal grants:		
Title IV-D reimbursement	26,347	--
Title IV-D incentive	--	5,215
Totals	\$ 53,800	\$ 5,215

(5) Changes in General Fixed Assets

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

Balance January 1, 1986	\$ 28,487
Additions - 1986	14,199
Reductions - 1986	--
Balance December 31, 1986	110,026
Additions - 1987	30,571
Reductions - 1987	1 5,189
Balance December 31, 1987	\$ 145,608

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
(December 31, 1997 and 1998)
(Continued)

(C) 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 from criminal court funds, the parish governments, or directly by the State.

The District Attorney has offices located in the courthouses in Bossier and Webster Parish. Expenditures for operation and maintenance of the parish courthouses are paid by the Bossier Parish Police Jury and Webster Parish Police Jury and are not included in the expenditures of the District Attorney. Also, certain salaries of the District Attorney and his assistants are paid out of the general fund of the Bossier Parish Police Jury and the Webster Parish Police Jury and are not included in the expenditures of the District Attorney.

(D) Litigation

At December 31, 1997 the District Attorney was involved in one lawsuit. In the opinion of legal counsel for the District Attorney the potential loss on all claims and lawsuits will not be significant to the District Attorney's financial statements.

(E) Due From-To Other Funds

Included in the general fund as due from other funds and in the fiduciary fund - asset forfeiture trust fund as due to other funds is \$80,762, which represents the District Attorney's portion of the asset forfeiture trust fund income that had not been distributed to the District Attorney as of December 31, 1997.

(F) Federal Financial Assistance Program

The District Attorney participates in the U.S. Department of Health and Human Services Support Enforcement, Title III-B Program, Catalog of Federal Domestic Assistance No. 93.553. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the years ended December 31, 1998 and 1997, the District Attorney expended \$143,693 and \$159,747 in reimbursement payments, respectively.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Webster, Louisiana
Notes to the Financial Statements
December 31, 1987 and 1988
(Continued)

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

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

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Report on Schedule of Federal Financial Assistance

Honorable James M. Bullock,
District Attorney of the Twenty-Sixth Judicial District,
Parishes of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1997 and for each of the years in the two year period then ended, and have issued our report thereon dated June 18, 1998. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. 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 Government Auditing Standards, issued by the Comptroller General of the United States, and DMS Circular A-128, *Audit of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of District Attorney of the Twenty-Sixth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for 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 our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Cook & Merchant
Certified Public Accountants
June 18, 1998

Books & copies of the Twenty-Ninth Judicial District
 Parties of Deeds and Returns, Counties
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1967

Federal Bureau of Pass-Through Capital Program Title	Federal CFDA Number	Pass-Through Grant's Number	Expenditures
NON-REGULOR PROGRAMS			
For the Year Ended December 31, 1966			
U.S. Department of Health and Human Services			
Pass-Through (voluntary) Requirements of Social Services, Office of Family Support Child Support Enforcement - Title IV-A	93.663	84863 & 00532	\$ 153,282
For the Year Ended December 31, 1967			
U.S. Department of Health and Human Services			
Pass-Through (voluntary) Requirements of Social Services, Office of Family Support Child Support Enforcement - Title IV-A	93.663	85822 & 08304	\$ 158,757

**Reports in Accordance With
Government Auditing Standards**

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Report on Internal Control Structures Based on an Audit of Financial Statements Prepared in Accordance With Government Auditing Standards

Honorable James H. Sellers,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Decade and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1987 and for each of the years in the two year period then ended, and have issued our report thereon dated June 18, 1988. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District Attorney of the Twenty-Sixth Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District as of and for the two year period ended December 31, 1987, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we exercised control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal-control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.



Cook & Mosher
Certified Public Accountants
June 18, 1998

COOK & MOORE

Certified Public Accountants

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Compliance Report Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Honorable James M. Bullers,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1997 and for each of the years in the two year period then ended, and have issued our report thereon dated June 10, 1998. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Twenty-Sixth Judicial District is the responsibility of management of the District Attorney of the Twenty-Sixth Judicial District. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards, as listed on the Schedule of Findings and Questioned Costs.

The results of our tests disclosed immaterial instances of noncompliance with the above requirements which we have communicated to management of the District Attorney as listed on the Schedule of Findings and Questioned Costs.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.

Cook & Moore
Certified Public Accountants
June 10, 1998

**Reports in Accordance With
OMB Circular A-128**

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Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs

Honorable James M. Bullers,
District Attorney of the Twenty-Sixth Judicial District,
Parishes of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1987 and for each of the years in the two year period then ended, and have issued our report thereon dated June 10, 1988.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-135, *Quality of State and Local Government*. These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit as of December 31, 1987 and for each of the years in the two year period then ended, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the District Attorney's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-135. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 10, 1988.

The management of the District Attorney of the Twenty-Sixth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structures/policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that legal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures involved in administering federal financial assistance programs in the following categories:

Accounting Controls

- Budget
- Cash
- Revenue, receivables, and receipts
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal financial assistance programs

General requirements

- | | |
|---------------------------|---------------------------------|
| Political activity | Allowable cost/audit principles |
| Civil rights | Administrative requirements |
| Cash management | |
| Federal financial reports | |

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements – if any

For all of the internal-control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the two years ended December 31, 1987, the District Attorney of the Twenty-Sixth Judicial District had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following two major federal financial assistance programs:

For the Year Ended December 31, 1986

U.S. Department of Health and Human Services

Passed through Louisiana Department of Social Services,
Office of Family Support – Child Support Enforcement – Title IV-D CPDA #93,903 \$ 142,082

For the Year Ended December 31, 1987

U.S. Department of Health and Human Services

Passed through Louisiana Department of Social Services,
Office of Family Support – Child Support Enforcement – Title IV-D CPDA #93,963 \$ 189,342

We performed tests of controls, as required by SAS Circular 4-120, to evaluate the effectiveness of the design and operation of internal-control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all material weaknesses in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.



Cook & Sheehy
Certified Public Accountants
June 10, 1998

COOK & MORRHART

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**Single Audit Report on Compliance With the General
 Requirements Applicable to Federal Financial Assistance Programs**

Honorable James M. Sellers,
 District Attorney of the Twenty-Sixth Judicial District
 Parishes of Iberville and Westmore, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1987 and for each of the years in the two year period then ended, and have issued our report dated June 18, 1988.

We have applied procedures to test the District Attorney of the Twenty-Sixth Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the schedule of federal assistance, for the two years ended December 31, 1987:

Political activity	Federal financial reports
Civil rights	Allowable cost/allowable principles
Cash management	Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed above. With respect to the items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Twenty-Sixth Judicial District had not complied, in all material respects with these requirements.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.



Cook & Morrhart
 Certified Public Accountants
 June 18, 1988

COOK & MOREHART

Certified Public Accountants

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Single Audit Report on Compliance With Specific Requirements Applicable to Tennessee Federal Financial Assistance Program Transactions

Honorable James M. Bullers,
District Attorney of the Twenty-Sixth Judicial District,
Parishes of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1993 and for each of the years in the two year period then ended, and have issued our report thereon dated June 18, 1994.

In connection with our audit of the general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District and with our consideration of the District Attorney of the Twenty-Sixth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, *Audits of State and Local Governments*, we selected certain transactions applicable to certain major federal financial assistance programs for each of the years in the two year period ended December 31, 1993. As required by OMB Circular A-129, we have performed testing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Twenty-Sixth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Twenty-Sixth Judicial District had not complied, in all material respects, with these requirements.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Cook & Morehart
Certified Public Accountants
June 18, 1994

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 1997

Prior Year Findings

There were three findings in the previous audit for the two years ended December 31, 1995, as follows:

Prior Year Finding #1 – Budget Preparation and Adoption. – The District Attorney did not prepare or adopt budgets for the special revenue funds – IV-D Incentive Fund and Worthless Check Collection Fee Fund, for 1994 and 1995. This is also a finding for 1996 and 1997.

Prior Year Finding #2 – Time and Attendance Records – IV-D Reimbursement Contract. – The District Attorney entered into contracts with the State of Louisiana, Department of Social Services, Office of Family Support. These contracts state that time and attendance records be kept for all personnel performing services under the contracts. The District Attorney now keeps time and attendance records for all personnel performing services under these contracts.

Prior Year Finding #3 – Submission of Audit Report. – The audit report for the two years ended December 31, 1995 was not submitted to the Legislative Auditor's Office within six months after the audit year end. The report for the two years ended December 31, 1997 will be submitted timely.

(Continued)

**District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Schedule of Findings and Classification of Costs
For the Two Years Ended December 31, 1987
(Continued)**

Current Year Findings

There were two findings in the audit for the two years ended December 31, 1987, as follows:

Finding #1

Budget Preparation and Adoption

The District Attorney did not prepare or adopt budgets for the special revenue funds - (W-C Incentive Fund and Worthless Check Collection Fee Fund, for 1986 and 1987.

Louisiana Revised Statute 28:1304 states that budgets shall be prepared for the general fund and each special revenue fund.

We recommend that a comprehensive budget be prepared on the general and all special revenue funds of the District Attorney.

Management's Response

The District Attorney will prepare and adopt budgets for the special revenue funds in the future to be in compliance with state law.

Finding #2

Budgetary Control

During the years ended December 31, 1986 and 1987, the actual expenditures exceed the total budgeted expenditures by more than 5%.

We recommend the District Attorney's office monitor the adopted budget and properly amend the budget in accordance with state law.

Management's Response

The District Attorney will monitor adopted budgets and amend those budgets to be in compliance with state law.