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**DISTRICT ATTORNEY OF THE NINTH
JUDICIAL DISTRICT**

Rapides Parish, Louisiana

Financial Report

December 31, 1997

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Release Date JUL 22 1998



PAYNE, MOORE & HERRINGTON, LLP
Certified Public Accountants
Alexandria, Louisiana

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1997

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1997

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana as of December 31, 1997, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

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Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 1998, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and grants.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 1998

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1997

EXHIBIT A

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
	\$	\$	\$	\$	\$	
ASSETS AND OTHER DEBITS						
ASSETS						
Cash	\$ 75,490	\$ 26,608	\$225,694	\$	\$	\$ 327,792
Intergovernmental receivables	18,636	73,276	32,505			124,417
Interfund receivables	52,980		570			53,550
Other receivables	680	325				1,005
Seized vehicles			32,000			32,000
Jewelry and other seized assets			3,210			3,210
Fixed assets				467,242		467,242
OTHER DEBITS						
Amount to be provided for retirement of general long-term debt					21,971	21,971
TOTAL ASSETS AND OTHER DEBITS	<u>\$147,786</u>	<u>\$100,209</u>	<u>\$293,979</u>	<u>\$467,242</u>	<u>\$21,971</u>	<u>\$1,031,187</u>
LIABILITIES, EQUITY, AND OTHER CREDITS						
LIABILITIES						
Capital leases payable	\$	\$			\$ 943	\$ 943
Accounts payable	30,201	3,606				33,807
Intergovernmental payable	82,832	63,329			21,028	146,161
Compensated absences payable						21,028
Amounts held for others			274,273			274,273
Interfund payables	570	33,274	19,706			53,550
Total Liabilities	<u>113,603</u>	<u>100,209</u>	<u>293,979</u>	<u>-0-</u>	<u>21,971</u>	<u>529,762</u>
EQUITY AND OTHER CREDITS						
Investment in general fixed assets				467,242		467,242
Fund balances - unreserved - designated	7,000					7,000
undesignated	27,183					27,183
Total Equity and Other Credits	<u>34,183</u>	<u>-0-</u>	<u>-0-</u>	<u>467,242</u>	<u>-0-</u>	<u>501,425</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$147,786</u>	<u>\$100,209</u>	<u>\$293,979</u>	<u>\$467,242</u>	<u>\$21,971</u>	<u>\$1,031,187</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1997

EXHIBIT B

	GOVERNMENTAL FUND TYPES		TOTALS (MEMORANDUM ONLY)
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	
REVENUES			
Intergovernmental	\$ 423,729	\$ 444,835	\$ 868,564
Worthless checks collection fees	154,698		154,698
Pretrial intervention income	107,449		107,449
Interest	2,158	386	2,544
Operating support from			
Rapides Parish Police Jury	11,305	5,035	16,340
Criminal Court Fund		3,188	3,188
Other		2,312	2,312
Total Revenues	<u>699,339</u>	<u>455,756</u>	<u>1,155,095</u>
EXPENDITURES			
Current - general government			
- judicial	719,606		719,606
- judicial - child support		565,682	565,682
Capital outlay	14,190	5,129	19,319
Debt service	<u>11,382</u>		<u>11,382</u>
Total Expenditures	<u>745,178</u>	<u>570,811</u>	<u>1,315,989</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,839)	(115,055)	(160,894)
OTHER FINANCING SOURCES (USES)			
Operating transfer in		115,055	115,055
Operating transfer out	<u>(115,055)</u>		<u>(115,055)</u>
Total Other Financing Sources (Uses)	<u>(115,055)</u>	<u>115,055</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(160,894)	-0-	(160,894)
FUND BALANCES, BEGINNING OF YEAR	<u>195,077</u>	<u>-0-</u>	<u>195,077</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 34,183</u>	<u>\$ -0-</u>	<u>\$ 34,183</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND TYPES
 YEAR ENDED DECEMBER 31, 1997

EXHIBIT C

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES					
Intergovernmental	\$ 433,060	\$ 423,729	\$ 467,117	\$ 444,835	\$(22,282)
Worthless checks collection fees	157,300	154,698			
Pretrial intervention income	108,000	107,449			
Refunds and reimbursements	6,000				
Interest	2,350	2,158	316	386	70
Operating support from					
Rapides Parish Police Jury		11,305		5,035	5,035
Criminal Court Fund				3,188	3,188
Other			<u>1,575</u>	<u>2,312</u>	<u>737</u>
Total Revenues	<u>706,710</u>	<u>699,339</u>	<u>469,008</u>	<u>455,756</u>	<u>(13,252)</u>
EXPENDITURES					
Current - general government	701,810	719,606			
- judicial				565,682	13,326
- judicial - child support				5,129	(129)
Capital outlay	10,650	14,190			
Debt service	712,460	11,382			
Total Expenditures	<u>712,460</u>	<u>745,178</u>	<u>584,008</u>	<u>570,811</u>	<u>13,197</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,750)	(45,839)	(115,000)	(115,055)	(55)
OTHER FINANCING SOURCES (USES)					
Operating transfer in			115,000	115,055	55
Operating transfer out					
Total Other Financing Sources (Uses)	<u>(115,000)</u>	<u>(115,055)</u>	<u>115,000</u>	<u>115,055</u>	<u>55</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(120,750)	(160,894)	-0-	-0-	-0-
FUND BALANCES, BEGINNING OF YEAR	<u>195,077</u>	<u>195,077</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCES, END OF YEAR	<u>\$ 74,327</u>	<u>\$ 34,183</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Ninth 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. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

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

In evaluating how to define the District Attorney, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space. Therefore, under GAAP and guidelines issued by the Louisiana

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds which are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

The District Attorney's funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the District Attorney's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The District Attorney has two funds included in this category.

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. This fund also accounts for the twenty percent (20%) commission on drug related seizures, twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collections on worthless checks, and pretrial intervention income. It is the general operating fund of the District Attorney Office.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

Special Revenue Fund - Title IV-D Fund

The Title IV-D special revenue fund consists of 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 account for the operations in enforcement of 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.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney Office. Agency funds, which are included within this category, generally are used to account for assets that the District Attorney holds on behalf of others as their agent. The following funds of the District Attorney are agency funds.

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Restitution Fund is used to account for certain restitutions held in a trustee capacity for litigants as provided by court orders.

The D.A. Trust Fund accounts for money related to specific court cases in a trustee capacity waiting on court orders for proper distribution.

The Worthless Checks Fund is used to collect and then remit amounts owed to merchants from customers who have previously issued worthless checks.

The Seizure Fund accounts for money related to a specific legal case in a trustee capacity waiting on court orders for proper distribution.

The Special Asset Forfeiture Trust Fund is used to account for seized assets which have allegedly been purchased with money obtained through an illegal activity relating to dangerous controlled substances.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

The Bond Commission Fund accounts for receipts and disbursements related to a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The disbursements are made according to state law with an equal one-fourth (1/4) going to the following governmental agencies: District Attorney of the Ninth Judicial District, Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

The Bond Forfeiture Fund accounts for collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

Basis of Accounting

The District Attorney's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting to conform with generally accepted accounting principles.

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 generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year end.

Cash

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. 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.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental fund since such amounts are considered immaterial. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury or the Criminal Court Fund.

The amount reported in the General Long-Term Debt Account Group represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-term Obligations

Only that portion of capital leases expected to be financed from expendable available financial resources, if any, is reported as a fund liability of a governmental fund. The remaining portion of such obligation is reported in the General Long-Term Debt Account Group.

Fund Equity

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

Interfund Transactions

Quasi-external transactions, if any, are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity, if any, are reported as

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

residual equity transfers. All other interfund transfers are reported as operating transfers.

Memorandum Only - Total Columns

Total columns on the general purpose financial 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. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

3. CASH

Cash 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 or exceed the amount on deposit with the fiscal agent.

Cash is categorized as either (1) insured or registered for which the securities are held by the District Attorney or its agent in the District Attorney's name, (2) uninsured and unregistered for which the securities are held

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

by the broker's or dealer's trust department or agent in the District Attorney's name, or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name.

At December 31, 1997, the District Attorney had cash balances as follows:

	CATEGORIES			BANK BALANCES	CARRYING AMOUNT ON BOOKS
	<u>1</u>	<u>2</u>	<u>3</u>		
Cash in safety deposit box	\$	\$	\$	\$ -0-	\$164,158
Cash deposited in demand accounts					
Interest bearing	132,216		13,908	146,124	163,402
Non-interest bearing	<u>232</u>		<u> </u>	<u>232</u>	<u>232</u>
	\$132,448	\$-0-	\$13,908	\$146,356	\$327,792

4. INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables are comprised of the following:

Grant receivables	
Child support enforcement reimbursement	\$73,276
Bond forfeitures	8,500
Commissions on child support collections	6,333
Commission on bond fees	24,005
LACE	8,921
Rapides Parish Police Jury	1,786
Other	<u>1,596</u>
	\$124,417

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

5. INTERFUND RECEIVABLES/PAYABLES

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	Title IV-D	\$33,274
	Worthless Checks	133
	Special Asset Forfeiture Trust	2,965
	Bond Commission	13,042
	Bond Forfeiture	3,119
	Restitution	447
D.A. Trust	General	<u>570</u>
		\$53,550

6. FIXED ASSETS AND VEHICLES

The fixed assets in the General Fixed Assets Account Group consist of office furniture and equipment, building improvements, and vehicles. The following is a summary of changes in the General Fixed Assets Account Group during the year ended December 31, 1997:

	<u>BALANCE</u> JANUARY 1, 1997	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCE</u> DECEMBER 31, 1997
Building improvements	\$ -0-	\$ 2,297	\$-0-	\$ 2,297
Office furniture and equipment	377,369	4,896	-0-	382,265
Vehicles	<u>70,554</u>	<u>12,126</u>	<u>-0-</u>	<u>82,680</u>
	\$447,923	\$19,319	\$-0-	\$467,242

Vehicles and other seized assets in the amount of \$32,000, and \$3,210, respectively, shown in the Agency Fund on the combined balance sheet represent vehicles and other assets seized through the Special Asset Forfeiture Trust Fund.

7. LEASE AND RENTAL COMMITMENTS

Operating lease payments for the year ended December 31, 1997, are presented as follows:

<u>NATURE OF OPERATING LEASE</u>	
Office space for Title IV-D program	\$27,228
Office equipment	<u>3,806</u>
	\$31,034

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

These leases are for terms of one year. All leases expire on various dates in 1998.

8. CAPITAL LEASE

The District Attorney has entered into a lease agreement as lessee to finance the acquisition of a vehicle. This lease qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term) and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of their inception. The original amount of the vehicle leased under the capital lease is \$21,278.

The following is a schedule of the future minimum lease payments under this capital lease, and the present value of the net minimum lease payments at December 31, 1997.

Year ending December 31, 1998	\$948
Less: amount representing interest	<u>5</u>
Present value of future minimum lease payments	\$943

9. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 1997, the following changes occurred in capital leases and compensated absences reported in the General Long-Term Debt Account Group:

	CAPITAL <u>LEASES</u>	COMPENSATED <u>ABSENCES</u>
Balance, January 1, 1997	\$ 11,831	\$ 22,248
Additions	-0-	21,028
Reductions	<u>(10,888)</u>	<u>(22,248)</u>
Balance, December 31, 1997	\$ 943	\$ 21,028

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

10. CHANGES IN AGENCY FUND AMOUNTS HELD FOR OTHERS

The changes in the Agency Fund deposits for the year are as follows:

	<u>RESTITUTION</u>	<u>D.A. TRUST</u>	<u>WORTHLESS CHECKS</u>	<u>SEIZURE</u>
Balance, beginning of year	\$ 1,481	\$570	\$ 6,828	\$232
Additions				
Deposits for litigants, asset seizures, or others	1,838	-0-	409,659	-0-
Deductions				
Settlements to litigants, governmental agencies, and others	<u>(2,249)</u>	<u>-0-</u>	<u>(416,483)</u>	<u>-0-</u>
Balance, end of year	\$ 1,070	\$570	\$ 4	\$232

	<u>SPECIAL ASSET FORFEITURE TRUST</u>	<u>BOND COMMISSION</u>	<u>BOND FORFEITURE</u>
Balance, beginning of year	\$ 161,582	\$ 27,711	\$ -0-
Additions			
Deposits for litigants, asset seizures, or others	174,216	38,448	6,875
Deductions			
Settlements to litigants, governmental agencies, and others	<u>(108,694)</u>	<u>(27,741)</u>	<u>-0-</u>
Balance, end of year	\$ 227,104	\$ 38,418	\$6,875

11. DESIGNATED FUND BALANCE

The District Attorney receives \$500 per month more in lease reimbursement from the Rapides Parish Police Jury than actual lease expenses for rental of facility space. This excess money received is being set aside so that adequate facilities can be purchased in the future. See Note 14.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

12. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 1997, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employer contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 506 Frenchmen's Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The System also provides death and disability benefits. Covered employees are required to contribute nine and one-fourth percent (9.25%) of their salary to this plan while the employer contributes seven and 15/100 percent (7.15%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 1997, were covered by the Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. Pension costs were as follows for the last three years:

	TITLE IV-D PROGRAM <u>EMPLOYEES</u>	OTHER <u>EMPLOYEES</u>
1995	25,758	14,973
1996	23,480	18,576
1997	21,549	23,774

13. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the office of the District Attorney which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Special Revenue Fund revenues are reported in the District Attorney's financial statements.

14. SUBSEQUENT EVENTS

The Judicial Enforcement District of the Parish of Rapides, State of Louisiana, represented by its Chief Executive Officer, Charles F. Wagner, District Attorney, purchased the land, building, and improvements at 921 Ninth Street on January 27, 1998 for \$350,000. Also, the District Attorney subsequently entered into a lease agreement with the Child Support Enforcement (IV-D) Section wherein the IV-D Section agreed to pay \$2,000 monthly rental to the District Attorney to lease 70% of the above mentioned building and its improvements. The lease began February 1, 1998, and is renewed on a month-to-month basis by payment of the monthly rental payment.

**COMBINING, INDIVIDUAL FUND, AND ACCOUNT
GROUP FINANCIAL STATEMENTS**

GENERAL FUND

To account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the \$10 commission on court costs, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 DECEMBER 31, 1997

EXHIBIT D-1

ASSETS

Cash	\$ 75,490
Due from other governmental units:	
Incentive commissions on child support collections	6,333
Rapides Parish Police Jury	1,786
Reimbursement of LACE Disbursements	8,921
State of Louisiana	1,596
Interfund receivable from Special Revenue Fund	33,274
Interfund receivable from Agency Funds	
Restitution Fund	447
Worthless Checks Fund	133
Special Asset Forfeiture Trust Fund	2,965
Bond Commission Fund	13,042
Bond Forfeiture Fund	3,119
Other receivables	<u>680</u>
 <u>TOTAL ASSETS</u>	 <u>\$147,786</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 30,201
Due to other governmental unit:	
Rapides Parish Police Jury	82,832
Interfund payable to Agency Funds	
D.A. Trust Fund	<u>570</u>
Total Liabilities	113,603
 Fund balances - unreserved - (Exhibit D-2)	
Designated	7,000
Undesignated	<u>27,183</u>
Total Fund Balances	<u>34,183</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$147,786</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1997

EXHIBIT D-2
(Continued)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenue-			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	\$230,100	\$226,668	\$ (3,432)
Driver's license fees	8,750	8,900	150
Incentive commissions on child support collections	101,210	101,210	-0-
State grant	25,000	24,784	(216)
Legal fees	68,000	62,167	(5,833)
Worthless checks collection fees	157,300	154,698	(2,602)
Pretrial intervention income	108,000	107,449	(551)
Refunds and reimbursements	6,000		(6,000)
Interest income	2,350	2,158	(192)
Operating support from Rapides Parish Police Jury		<u>11,305</u>	<u>11,305</u>
Total Revenues	<u>706,710</u>	<u>699,339</u>	<u>(7,371)</u>
EXPENDITURES			
Current - general government - judicial			
Salaries and related benefits	366,985	386,000	(19,015)
Operating support to Criminal Court Fund	214,585	217,947	(3,362)
Contract services	39,600	28,579	11,021
Professional fees	12,600	13,372	(772)
Travel and seminars	32,000	32,610	(610)
Office maintenance	600	552	48
Vehicle maintenance	8,500	9,006	(506)
Parking fees		3,240	(3,240)
Office supplies	5,100	1,020	4,080
Telephone		1,042	(1,042)
Utilities		73	(73)
Dues and subscriptions	20,500	22,138	(1,638)
Building lease	1,200		1,200
Equipment lease	50	50	-0-
Court order expenses		3,916	(3,916)
Miscellaneous	90	61	29
Total General Government	<u>701,810</u>	<u>719,606</u>	<u>(17,796)</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1997

EXHIBIT D-2
(Concluded)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Capital Outlay			
Equipment	\$	\$ 13,830	\$(13,830)
Building		<u>360</u>	<u>(360)</u>
Total Capital Outlay	<u>-0-</u>	<u>14,190</u>	<u>(14,190)</u>
Debt Service			
Principal	10,650	10,888	(238)
Interest		<u>494</u>	<u>(494)</u>
Total Debt Service	<u>10,650</u>	<u>11,382</u>	<u>(732)</u>
Total Expenditures	<u>712,460</u>	<u>745,178</u>	<u>(32,718)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,750)	(45,839)	(40,089)
OTHER FINANCING SOURCES (USES)			
Operating transfer out:			
Special Revenue Fund	<u>(115,000)</u>	<u>(115,055)</u>	<u>(55)</u>
Total Other Financing Sources (Uses)	<u>(115,000)</u>	<u>(115,055)</u>	<u>(55)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(120,750)	(160,894)	(40,144)
FUND BALANCE, BEGINNING OF YEAR	<u>195,077</u>	<u>195,077</u>	<u>-0-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 74,327</u>	<u>\$ 34,183</u>	<u>\$(40,144)</u>

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

SPECIAL REVENUE FUND

Title IV-D Fund - To account for the expenditure and subsequent receipt of 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 purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 BALANCE SHEET
 DECEMBER 31, 1997

EXHIBIT E-1

ASSETS

Cash		\$ 26,608
Due from other governmental unit:		
Federal grant		73,276
Other receivables		<u>325</u>
<u>TOTAL ASSETS</u>		<u>\$100,209</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable		\$ 3,606
Due to other governmental unit:		
Rapides Parish Police Jury		63,101
State of Louisiana		228
Interfund payable to General Fund		<u>33,274</u>
Total Liabilities		100,209
Fund balance - unreserved - undesignated (Exhibit E-2)		<u>-0-</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>		<u>\$100,209</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1997

EXHIBIT E-2

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenue-			
Federal grant - Title IV-D program	\$ 467,117	\$ 444,835	\$(22,282)
Interest income	316	386	70
Operating support from			
Rapides Parish Police Jury		5,035	5,035
Criminal Court Fund		3,188	3,188
Other	<u>1,575</u>	<u>2,312</u>	<u>737</u>
Total Revenues	469,008	455,756	(13,252)
EXPENDITURES			
Current - judicial - child support			
Salaries and related benefits	502,426	501,470	956
Travel and seminars	10,500	6,898	3,602
Office supplies	6,500	5,010	1,490
Telephone	5,475	5,211	264
Utilities		170	(170)
Rent	27,785	27,228	557
Insurance	10,150	6,430	3,720
Dues and subscriptions	1,000	339	661
Building and maintenance	410	303	107
Parent locate services	1,655	195	1,460
Equipment lease	3,970	3,756	214
Professional fees	6,637	4,028	2,609
Library costs	2,500	3,580	(1,080)
Miscellaneous		<u>1,064</u>	<u>(1,064)</u>
Total Child Support	<u>579,008</u>	<u>565,682</u>	<u>13,326</u>
Capital Outlay			
Equipment	5,000	3,192	1,808
Building		<u>1,937</u>	<u>(1,937)</u>
Total Capital Outlay	<u>5,000</u>	<u>5,129</u>	<u>(129)</u>
Total Expenditures	584,008	570,811	13,197
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(115,000)	(115,055)	(55)
OTHER FINANCING SOURCES			
Operating transfers in General fund	<u>115,000</u>	<u>115,055</u>	<u>55</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

AGENCY FUNDS

RESTITUTION FUND - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disposed according to court orders once a case has been fully appealed and finalized.

D.A. TRUST FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

WORTHLESS CHECKS FUND - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

SEIZURE FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

BOND COMMISSION FUND - To account for receipt and disbursement of a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The commission is divided equally among the following Rapides Parish governmental agencies: District Attorney (General Fund), Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

BOND FORFEITURE FUND - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 1997

EXHIBIT F-1

	<u>RESTITUTION</u>	<u>D.A. TRUST</u>	<u>WORTHLESS</u>	<u>SEIZURE</u>	<u>SPECIAL</u>	<u>BOND</u>	<u>BOND</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>FUND</u>	<u>CHECKS</u>	<u>FUND</u>	<u>ASSET</u>	<u>COMMISSION</u>	<u>FORFEITURE</u>	<u>FUND</u>
					<u>FORFEITURE</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
					<u>TRUST</u>			
					<u>FUND</u>			
ASSETS								
Cash	\$ 1,517	\$	\$ 137	\$ 232	\$ 194,859	\$ 27,455	\$ 1,494	\$ 225,694
Accounts receivable						24,005	8,500	32,505
Interfund receivable from General Fund		570						570
Vehicles					32,000			32,000
Jewelry					<u>3,210</u>			<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$ 1,517</u>	<u>\$ 570</u>	<u>\$ 137</u>	<u>\$ 232</u>	<u>\$ 230,069</u>	<u>\$ 51,460</u>	<u>\$ 9,994</u>	<u>\$ 293,979</u>
LIABILITIES								
Amounts held for others	\$ 1,070	\$ 570	\$ 4	\$ 232	\$ 227,104	\$ 38,418	\$ 6,875	\$ 274,273
Interfund payable to General Fund	<u>447</u>		<u>133</u>		<u>2,965</u>	<u>13,042</u>	<u>3,119</u>	<u>19,706</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 1,517</u>	<u>\$ 570</u>	<u>\$ 137</u>	<u>\$ 232</u>	<u>\$ 230,069</u>	<u>\$ 51,460</u>	<u>\$ 9,994</u>	<u>\$ 293,979</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS
 YEAR ENDED DECEMBER 31, 1997

EXHIBIT F-2

	RESTITUTION FUND	D.A. TRUST FUND	WORTHLESS CHECKS FUND	SEIZURE FUND	SPECIAL ASSET FORFEITURE TRUST FUND	BOND COMMISSION FUND	BOND FORFEITURE FUND	<u>TOTAL</u>
Balances, beginning of year	\$1,481	\$570	\$ 9,225	\$232	\$164,327	\$ 37,198	\$ 249	\$213,282
Additions:								
Collections for restitution	1,838							1,838
Collections on worthless checks			407,359					407,359
Receipts from asset forfeitures					174,216			174,216
Receipts from LA Commissioner of Insurance						150,128		150,128
Receipts from bond forfeitures							36,729	36,729
Receipts from General Fund	455							455
Interest income	5						28	501
Total Additions	<u>2,298</u>	<u>-0-</u>	<u>407,527</u>	<u>-0-</u>	<u>174,443</u>	<u>150,201</u>	<u>36,757</u>	<u>771,226</u>
Deductions:								
Amounts paid to litigants, merchants, and General Fund	2,249		416,483					418,732
Amounts paid to governmental units or returned to defendant	13				108,694	135,939	26,990	271,636
Bank charges					7		22	161
Total Deductions	<u>2,262</u>	<u>-0-</u>	<u>416,615</u>	<u>-0-</u>	<u>108,701</u>	<u>135,939</u>	<u>27,012</u>	<u>690,529</u>
<u>BALANCES, END OF YEAR</u>	<u>\$1,517</u>	<u>\$570</u>	<u>\$ 137</u>	<u>\$232</u>	<u>\$230,069</u>	<u>\$ 51,460</u>	<u>\$ 9,994</u>	<u>\$293,979</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Continued)

RESTITUTION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash	\$1,468	\$2,298	\$2,249	\$1,517
Interfund receivable from General Fund	<u>13</u>	<u>-0-</u>	<u>13</u>	<u>-0-</u>
<u>TOTAL ASSETS</u>	<u>\$1,481</u>	<u>\$2,298</u>	<u>\$2,262</u>	<u>\$1,517</u>
LIABILITIES				
Amount held for court order	\$1,481	\$1,838	\$2,249	\$1,070
Interfund payable to General Fund	<u>-0-</u>	<u>447</u>	<u>-0-</u>	<u>447</u>
<u>TOTAL LIABILITIES</u>	<u>\$1,481</u>	<u>\$2,285</u>	<u>\$2,249</u>	<u>\$1,517</u>

D.A. TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Interfund receivable from General Fund	<u>\$570</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$570</u>
LIABILITIES				
Amount held for court order	<u>\$570</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$570</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Continued)

WORTHLESS CHECKS FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash	<u>\$9,225</u>	<u>\$407,527</u>	<u>\$416,615</u>	<u>\$137</u>
LIABILITIES				
Amount held for others	\$6,828	\$409,659	\$416,483	\$ 4
Interfund payable to General Fund	<u>2,397</u>	<u>168</u>	<u>2,432</u>	<u>133</u>
<u>TOTAL LIABILITIES</u>	<u>\$9,225</u>	<u>\$409,827</u>	<u>\$418,915</u>	<u>\$137</u>

SEIZURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash	<u>\$232</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$232</u>
LIABILITIES				
Amount held for court order	<u>\$232</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$232</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
AGENCY FUNDS

EXHIBIT F-3
(Continued)

SPECIAL ASSET FORFEITURE TRUST FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash held for evidence	\$132,989	\$145,954	\$114,784	\$164,159
Cash in bank	6,728	29,197	5,225	30,700
Vehicles	21,400	21,625	11,025	32,000
Jewelry and other seized assets	<u>3,210</u>	<u>-0-</u>	<u>-0-</u>	<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$164,327</u>	<u>\$196,776</u>	<u>\$131,034</u>	<u>\$230,069</u>
LIABILITIES				
Amount held for others	\$161,582	\$174,216	\$108,694	\$227,104
Interfund payable to General Fund	<u>2,745</u>	<u>227</u>	<u>7</u>	<u>2,965</u>
<u>TOTAL LIABILITIES</u>	<u>\$164,327</u>	<u>\$174,443</u>	<u>\$108,701</u>	<u>\$230,069</u>

BOND COMMISSION FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash	\$ 250	\$126,196	\$ 98,991	\$27,455
Accounts receivable	<u>36,948</u>	<u>24,005</u>	<u>36,948</u>	<u>24,005</u>
<u>TOTAL ASSETS</u>	<u>\$37,198</u>	<u>\$150,201</u>	<u>\$135,939</u>	<u>\$51,460</u>
LIABILITIES				
Amount held for others	\$27,711	\$ 38,448	\$ 27,741	\$38,418
Interfund payable to General Fund	<u>9,487</u>	<u>12,792</u>	<u>9,237</u>	<u>13,042</u>
<u>TOTAL LIABILITIES</u>	<u>\$37,198</u>	<u>\$ 51,240</u>	<u>\$ 36,978</u>	<u>\$51,460</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Concluded)

BOND FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1997

	BALANCE JANUARY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1997</u>
ASSETS				
Cash	\$249	\$28,257	\$27,012	\$1,494
Accounts receivable	<u>-0-</u>	<u>8,500</u>	<u>-0-</u>	<u>8,500</u>
<u>TOTAL ASSETS</u>	<u>\$249</u>	<u>\$36,757</u>	<u>\$27,012</u>	<u>\$9,994</u>
LIABILITIES				
Amount held for others	\$-0-	\$ 6,875	\$ -0-	\$6,875
Interfund payable to General Fund	<u>249</u>	<u>2,870</u>	<u>-0-</u>	<u>3,119</u>
<u>TOTAL LIABILITIES</u>	<u>\$249</u>	<u>\$ 9,745</u>	<u>\$ -0-</u>	<u>\$9,994</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 1997

EXHIBIT G

GENERAL FIXED ASSETS

Building improvements	\$ 2,297
Office furniture and equipment	382,265
Vehicles	<u>82,680</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$467,242</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

General Fund	\$396,525
Special Revenue Fund	<u>70,717</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$467,242</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 1997

SCHEDULE 1

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ <u>PROGRAM TITLE</u>	FEDERAL CFDA <u>NUMBER</u>	PASS-THROUGH ENTITY IDENTIFYING <u>NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Health and Human Services Passed through the State of Louisiana, Department of Social Services Child Support Enforcement 7/1/96 to 6/30/97 7/1/97 to 6/30/98	93.563 93.563	97-50904 98-50904	\$227,641 <u>217,194</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$444,835</u>

Notes:
 The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 1997.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
LOUISIANA GOVERNMENTAL AUDIT GUIDE,
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated March 22, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

However, we noted a certain immaterial instance of noncompliance with certain provisions of laws, regulations, and grants that we have reported to management of the District Attorney in a separate letter entitled Memorandum of Other Comments and Recommendations, dated May 22, 1998.

MARVIN A. JUNEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

REBECCA B. MORRIS, C.P.A.

H. FRED RANDOW, C.P.A.

ROBERT W. BYDRAK, C.P.A.

MICHAEL A. JUNEAU, C.P.A.

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L. PAUL HODD, C.P.A.



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PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 97-01 through 97-03.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management. However, this report is a matter of public record, and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 1998

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1997. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

MARVIN A. JUNEAU, C.P.A. | ROBERT L. LITTON, C.P.A. | REBECCA B. MORRIS, C.P.A.
H. FRED RANDOW, C.P.A. | ROBERT W. DVORAK, C.P.A. | MICHAEL A. JUNEAU, C.P.A.
ERNEST F. SASSER, C.P.A. | DALE P. DE SELLE, C.P.A. | E. PAUL HODD, C.P.A.



PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1997. However, we noted a certain immaterial instance of noncompliance with certain provisions of the grant agreement that we have reported to management of the District Attorney in a separate letter entitled Memorandum of Other Comments and Recommendations, dated May 22, 1998.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, and grants applicable to federal programs. In planning and performing our audit for the year ended December 31, 1997, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management. However, this report is a matter of public record, and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 1998

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 1997

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? x yes _____ no

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes x no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ yes x no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.563	Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? _____ yes x no

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997

SECTION II - FINANCIAL STATEMENT FINDINGS

FINDING 97-01 - WORTHLESS CHECKS AGENCY FUND

Criteria: Agency funds are clearing accounts used to account for assets held for other funds, governments, non-governmental entities, or individuals in a custodial capacity. The District Attorney is responsible for the collection of worthless checks from the check writers and disbursement of the collected money to the merchants.

Condition: The list of outstanding checks shown on the worthless checks bank account reconciliation includes many old outstanding checks and continues to grow each year. Some of these checks were issued to merchants who receive payments regularly from the District Attorney Worthless Check account.

Questioned Costs: None

Context: There are 213 checks amounting to a total of \$7,545 outstanding at December 31, 1997 that did not clear during January through March of 1998. Note that the average of total checks written in a month during 1997 was \$34,707.

Effect: Some merchants do not receive the payments collected on their behalf by the District Attorney.

Cause: There is no control in place for routine monitoring of uncleared checks.

Recommendation: We recommend that procedures be established to investigate any outstanding check not clearing on a timely basis. "Stop payment" orders should be issued, if necessary, and checks reissued to the merchants.

Management's Response: See Management's Corrective Action Plan.

FINDING 97-02 - SPECIAL ASSET FORFEITURE TRUST AGENCY FUND

Criteria: Agency funds are clearing accounts used to account for assets held for other funds, governments, non-governmental entities, or individuals in a custodial capacity. The District Attorney is responsible for the collection and recordkeeping of seized assets which have allegedly been purchased with money obtained through an illegal activity relating to dangerous controlled substances.

Condition: The District Attorney personnel are responsible for verifying the amounts of money and other assets received from the seizing agencies. The District Attorney personnel are also responsible for initiating forfeiture proceedings on applicable cases. During 1997, very few forfeited assets were distributed, even

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997**

though forfeiture proceedings were completed. Also, in many of the old cases, forfeiture proceedings were not initiated on a timely basis.

Questioned Costs: None

Context: There were several seized assets from cases during 1993 and 1994 still being held by the District Attorney.

Effect: The District Attorney General Fund, the Criminal Court Fund, and the seizing agencies are not receiving the asset forfeitures on a timely basis.

Cause: Some of the old forfeitures were held in a safety deposit box. One of the employees who has access to the box was out several days with a family illness during 1997. These absences also put more work on other personnel, giving them less time to perform the normal assigned functions.

Recommendation: We recommend that these funds be forfeited on a timely basis, followed by proper distributions.

Management's Response: See Management's Corrective Action Plan.

FINDING 97-03 - AGENCY FUNDS

Criteria: Agency funds are clearing accounts used to account for assets held for other funds, governments, non-governmental entities, or individuals in a custodial nature.

Condition: There are balances in two agency funds (D.A. Trust Fund and Restitution Fund) which District Attorney accounting personnel do not know how to properly distribute. The D.A. Trust Fund has a balance of \$570 received from Vitus Jerry Morrow and deposited into the general fund account on 12/7/92. The Seizure account with Security First National Bank has a balance of \$232. There has been no activity in these funds for several years.

Questioned Costs: None

Context: Not applicable.

Effect: These funds may need to be settled, and personnel are not aware of where the funds should be distributed.

Cause: A previous employee, Jack Carter, researched these old agency fund balances several years ago. He is no longer an employee of the District Attorney, and current employees do not know what was determined by that research. These old balances have not been recently researched.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997**

Recommendation: We recommend that procedures be established to account for all money received by agency funds and the purpose documented for any future employees. We also recommend that research be done to determine whether these funds should be distributed and to whom.

Management's Response: See Management's Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. Department of Health and Human Services
Passed through the State of Louisiana,
Department of Social Services
Child Support Enforcement

CFDA Number 93.563
Pass-through Identification Numbers 97-50904 and 98-50904

Questioned Costs: None.

MEMORANDUM OF OTHER COMMENTS AND RECOMMENDATIONS



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In planning and performing our audit of the general purpose financial statements and combining, individual fund, and account group financial statement of the District Attorney of the Ninth Judicial District, a component unit of the Rapides Parish Police Jury, for the year ended December 31, 1997, we considered the District Attorney's internal control over financial reporting to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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 our audit, and accordingly, we do not express such an opinion.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls, operating efficiency, and possible compliance with laws, regulations, and grants. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate report dated May 22, 1998, contains our report on reportable conditions in the District Attorney's internal control over financial reporting and compliance with provisions of laws, regulations, and grants. Also a separate report dated May 22, 1998, contains our report on compliance with requirements of major programs. This letter does not affect our report dated May 22, 1998, on the financial statements of the District Attorney of the Ninth Judicial District.

We will review the status of these comments and recommendations during the next audit engagement. We have already discussed these items with management personnel, and we will be pleased to discuss them with you in detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

MARVIN A. JONEAU, C.P.A.
H. FRED RANDOW, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

This report is intended solely for the information and use of the District Attorney, management, and others within the entity.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 22, 1998

MEMORANDUM OF OTHER COMMENTS AND RECOMMENDATIONS

FINDING 97-04 - REPORT FOR NON-AFDC APPLICATION FEES

Condition: According to the grant agreement with the Louisiana Department of Social Services, the District Attorney is required to submit a report containing names and case identification numbers and the amount of fee collected, along with a check, for the State's 70% of the collection fees, for all non-AFDC application fees. This report and the check are to be submitted within 10 working days following the month of collection. These items are regularly being submitted to the State at the end of the month following the month of collection. Sometimes, they are being submitted during the second month following the month of collection.

Recommendation: We recommend that the requirement of submitting the report and check within 10 working days following the month of collection be followed.

MANAGEMENT'S RESPONSE

See Management's Corrective Action Plan.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1997

FINDING 96-01 - FRINGE BENEFITS

Condition: As part of the fringe benefits offered to the employees of the District Attorney of the Ninth Judicial District, \$1 per employee (\$14 total each month for IV-D employees) was paid to River City Wellness Club as dues each month. These dues were claimed for reimbursement from the Title IV-D grant. We believe that these costs are not eligible for reimbursement.

Recommendation: It was recommended that these costs not be included in future reimbursement requests.

Current status: These costs were not included in any subsequent reimbursement requests. Also, the District Attorney reduced a subsequent reimbursement request to the State of Louisiana, Department of Social Services, for the \$92 of questioned costs.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1997**

The District Attorney of the Ninth Judicial District respectively submits the following corrective action plan for the year ended December 31, 1997.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200

Audit period: January 1, 1997 through December 31, 1997

The findings from the Schedule of Findings and Questioned Costs and the May 22, 1998 Memorandum of Other Comments and Recommendations are discussed below. The findings are numbered consistently with the numbers assigned in the schedule and memorandum.

REPORTABLE CONDITIONS

FINDING 97-01 - WORTHLESS CHECKS AGENCY FUND

Condition: The list of outstanding checks shown on the worthless checks bank account reconciliation includes many old outstanding checks and continues to grow each year. Some of these checks were issued to merchants who receive payments regularly from the District Attorney Worthless Check account.

Recommendation: We recommend that procedures be established to investigate any outstanding check not clearing on a timely basis. "Stop payment" orders should be issued, if necessary, and checks reissued to the merchants.

Action taken: This has been an ongoing problem, but steps will be taken to clear out all these outstanding checks within the next 45 days. We will use the investigators in our office, along with the deputy assigned to us from the Rapides Parish Sheriff's Office to locate the persons who were issued these checks. "Stop payment" orders will be issued if necessary and new checks issued to the merchants.

FINDING 97-02 - SPECIAL ASSET FORFEITURE TRUST AGENCY FUND

Condition: The District Attorney personnel are responsible for verifying the amounts of money and other assets received from the seizing agencies. The District Attorney personnel are also responsible for initiating forfeiture proceedings on applicable cases. During 1997, very few forfeited assets were distributed, even though forfeiture proceedings were completed. Also, in many of the old cases, forfeiture proceedings were not initiated on a timely basis.

Recommendation: We recommend that these funds be forfeited on a timely basis, followed by proper distributions.

Action taken: We have assigned the duties of the filing of the asset forfeiture suits to additional personnel and they will be monitored to assure that the suits

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 1997**

are filed on a timely basis. The distribution of assets will also be monitored so that these funds will be distributed at the earliest possible date. All of the monies that were held from 1993 and 1994 have been distributed.

FINDING 97-03 - AGENCY FUNDS

Condition: There are balances in two agency funds (D.A. Trust Fund and Restitution Fund) which District Attorney accounting personnel do not know how to properly distribute. The D.A. Trust Fund has a balance of \$570 received from Vitus Jerry Morrow and deposited into the general fund account on 12/7/92. The Seizure account with Security First National Bank has a balance of \$232. There has been no activity in these funds for several years.

Recommendation: We recommend that procedures be established to account for all money received by agency funds and the purpose documented for any future employees. We also recommend that research be done to determine whether these funds should be distributed and to whom.

Action taken: The amounts in the D.A. Trust Fund on deposit for Vitus Jerry Morrow will be distributed in accordance with the sentencing handed down by the Judge of the Ninth Judicial District Court. All of these funds were for restitution on various criminal cases against Mr. Morrow. The full restitution was never received but what has been received will be distributed.

The Seizure account with Security First National Bank has been closed. All other agency funds are accounted for.

OTHER COMMENTS AND RECOMMENDATIONS

FINDING 97-04 - REPORT FOR NON-AFDC APPLICATION FEES

Condition: According to the grant agreement with the Louisiana Department of Social Services, the District Attorney is required to submit a report containing names and case identification numbers and the amount of fee collected, along with a check, for the State's 70% of the collection fees for all non-AFDC application fees. This report and the check are to be submitted within 10 working days following the month of collection. These items are regularly being submitted to the State at the end of the month following the month of collection. Sometimes, they are being submitted during the second month following the month of collection.

Recommendation: We recommend that the requirement of submitting the report and check within 10 working days following the month of collection be followed.

Action taken: We have taken steps to see that these funds are received from the IV-D office in the main office no later than the fifth day of each month and will be distributed to the State no later than the tenth day of each month as required.