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DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

REPORT ON AUDIT OF  
GENERAL PURPOSE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-21-99

DISTRICT ATTORNEY FOR THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

As of and for the Year Ended December 31, 1998

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# Durnin & James

•CERTIFIED PUBLIC ACCOUNTANTS•

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Certified Public Accountants

June 9, 1999

## Independent Auditor's Report

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-First Judicial District, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-First 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 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 Twenty-First Judicial District, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 9, 1999 on our consideration of the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts 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 Twenty-First Judicial District, taken as a whole. 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 the

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT

schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-First Judicial District.

Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

*Durnin & James*  
DURNIN & JAMES, CPA'S

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

December 31, 1998

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY) 12/31/98
	GENERAL FUND	SPECIAL REVENUE FUNDS			
ASSETS					
Cash	\$138,879	\$112,505	\$145,050	\$ -	\$396,434
Receivables	106,613	48,355	-	-	154,968
Due from other funds	-	-	-	-	-
Other assets	3,900	-	-	-	3,900
Non-cash seized assets	-	-	103,060	-	103,060
Equipment and vehicles	-	-	-	313,521	313,521
TOTAL ASSETS	<u>\$249,392</u>	<u>\$160,860</u>	<u>\$248,110</u>	<u>\$313,521</u>	<u>\$971,883</u>

LIABILITIES AND FUND EQUITY

Liabilities:					
Accounts payable	\$ 7,145	\$ 5,882	\$ -	\$ -	\$ 13,027
Application fees payable	-	227	-	-	227
Due to others	-	2,473	-	-	2,473
Unsettled deposits	-	-	248,110	-	248,110
Total Liabilities	<u>7,145</u>	<u>8,582</u>	<u>248,110</u>	<u>-</u>	<u>263,837</u>
Fund Equity:					
Investment in general fixed assets	-	-	-	313,521	313,521
Fund balances,					
Unreserved - undesignated	242,247	152,278	-	-	394,525
Total Fund Equity	<u>242,247</u>	<u>152,278</u>	<u>-</u>	<u>313,521</u>	<u>708,046</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$249,392</u>	<u>\$160,860</u>	<u>\$248,110</u>	<u>\$313,521</u>	<u>\$971,883</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

EXHIBIT B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1998

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Commissions on fines and forfeitures	\$275,670	\$ -	\$ 275,670
Court cost fees	190,065	-	190,065
Worthless check fees	84,037	-	84,037
License fees	22,535	-	22,535
Intergovernmental Grants:     Federal	104,139	421,333	525,472
State	66,326	76,283	142,609
Parish	-	70,400	70,400
Interest earnings	865	-	865
Other revenues	<u>55,481</u>	<u>93,217</u>	<u>148,698</u>
Total Revenues	<u>799,118</u>	<u>661,233</u>	<u>1,460,351</u>
<u>EXPENDITURES</u>			
Salaries/related benefits	319,870	514,653	834,523
Travel	8,492	19,106	27,598
Telephone and utilities	39,570	24,643	64,213
Office supplies	54,178	28,147	82,325
Automobile	2,341	5,972	8,313
Training	49,643	4,418	54,061
Dues and subscriptions	27,272	-	27,272
Contract services	34,471	6,761	41,232
Lease costs	11,458	28,136	39,594
Capital outlay	18,351	2,335	20,686
Other expenditures	<u>10,547</u>	<u>9,381</u>	<u>19,928</u>
Total Expenditures	<u>576,193</u>	<u>643,552</u>	<u>1,219,745</u>
Excess (Deficiency) of Revenues Over Expenditures	222,925	17,681	240,606
Other Financing Sources (Uses) Operating transfers in (out)	<u>(47,594)</u>	<u>47,594</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Users	175,331	65,275	240,606
Fund Balances, Beginning of Year	<u>66,916</u>	<u>87,003</u>	<u>153,919</u>
Fund Balances, End of Year	<u>\$242,247</u>	<u>\$152,278</u>	<u>\$ 394,525</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

EXHIBIT C

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND

For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Commissions on fines and forfeitures	\$259,350	\$275,670	\$ 16,320
Court cost fees	177,829	190,065	12,236
Worthless check fees	80,757	84,037	3,280
License fees	22,535	22,535	-
Intergovernmental Grants:     Federal	95,554	104,139	8,585
State	75,126	66,326	(8,800)
Interest earnings	760	865	105
Other revenues	<u>50,565</u>	<u>55,481</u>	<u>4,916</u>
Total Revenues	<u>762,476</u>	<u>799,118</u>	<u>36,642</u>
<u>EXPENDITURES</u>			
Salaries/related benefits	312,135	319,870	(7,735)
Travel	8,616	8,492	124
Telephone and utilities	39,581	39,570	11
Office supplies	52,859	54,178	(1,319)
Automobile	2,347	2,341	6
Training	49,113	49,643	(530)
Dues and subscriptions	26,515	27,272	(757)
Contract services	34,103	34,471	(368)
Lease costs	11,146	11,458	(312)
Capital outlay	19,382	18,351	1,031
Other expenditures	<u>13,516</u>	<u>10,547</u>	<u>2,969</u>
Total Expenditures	<u>569,313</u>	<u>576,193</u>	<u>(6,880)</u>
Excess (Deficiency) of Revenues Over Expenditures	193,163	222,925	29,762
Other Financing Sources (Uses) Operating transfers in (out)	<u>(47,594)</u>	<u>(47,594)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Users	145,569	175,331	29,762
Fund Balance, Beginning of Year	<u>66,916</u>	<u>66,916</u>	<u>-</u>
Fund Balance, End of Year	<u>\$212,485</u>	<u>\$242,247</u>	<u>\$ 29,762</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

EXHIBIT D

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)  
AND ACTUAL - SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Grants: Federal	\$423,384	\$421,333	\$(2,051)
State	76,283	76,283	-
Parish	65,933	70,400	4,467
Other revenues	<u>92,082</u>	<u>93,217</u>	<u>1,135</u>
Total Revenues	<u>657,682</u>	<u>661,233</u>	<u>3,551</u>
<u>EXPENDITURES</u>			
Salaries/related benefits	511,531	514,653	(3,122)
Travel	19,229	19,106	123
Telephone and utilities	24,643	24,643	-
Office supplies	27,675	28,147	(472)
Automobile	6,204	5,972	232
Training	4,529	4,418	111
Contract services	7,260	6,761	499
Lease costs	26,168	28,136	(1,968)
Capital outlay	2,593	2,335	258
Other expenditures	<u>11,463</u>	<u>9,381</u>	<u>2,082</u>
Total Expenditures	<u>641,295</u>	<u>643,552</u>	<u>(2,257)</u>
Excess (Deficiency) of Revenues Over Expenditures	16,387	17,681	1,294
Other Financing Sources (Uses) Operating transfers in (out)	<u>47,594</u>	<u>47,594</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	63,981	65,275	1,294
Fund Balance, Beginning of Year	<u>87,005</u>	<u>87,003</u>	<u>(2)</u>
Fund Balance, End of Year	<u>\$150,986</u>	<u>\$152,278</u>	<u>\$ 1,292</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

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DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

**INTRODUCTION**

The District Attorney, provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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 legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-First Judicial District encompasses the Parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

The District Attorney of the Twenty-First Judicial District is a part of the District Court System of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is independent from the district court system and the parish government. Therefore, the district attorney reports as an independent financial reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the identification of a primary government unit for financial reporting purposes. The GASB has set forth criteria to be considered in determining which governmental entities are primary governments. An entity is a primary government if it satisfies all of the following criteria:

The entity has a separate governing body elected by the citizenry in a general, popular election.

The entity is legally separate from other entities.

The entity is fiscally independent of other state and local government entities.

Based on the above listed criteria, the District Attorney has determined that

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

the Office of the District Attorney of the Twenty-First Judicial District of the State of Louisiana is a primary government and financial reporting entity in accordance with GASB Statement No. 14.

The District Attorney has also determined that there are no component units that should be considered part of the District Attorney for financial reporting purposes.

**C. FUND ACCOUNTING**

The District Attorney uses funds and account groups to report on its financial position and 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 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 or fiduciary 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:

**GENERAL FUND**

The general fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve (12%) percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Worthless check collection fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's Office collects and processes a worthless check are accounted for in the general fund. Expenditures of this revenue are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the Office of the District Attorney but may not be used to supplement the salary of the District Attorney.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists 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 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.

**Incentive Special Revenue Fund**

The Incentive Special Revenue Fund is used to account for payments received from the Louisiana Department of Social Services which consists of twelve per cent of all amounts collected and required to be distributed as provided in Section 457 of the Social Security Act to reduce or repay assistance payments.

**Pre-Trial Intervention Special Revenue Fund**

The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

The fiduciary fund of the district attorney is an agency fund described as follows:

**Special District Attorney Asset Forfeiture Trust Fund**  
(agency fund)

The Special District Attorney Asset Forfeiture Trust Fund (agency fund) accounts for assets held as an agent for others. The assets held are those seized under the provisions of Louisiana Revised Statutes 40:2601 to 40:2622. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. BASIS OF ACCOUNTING**

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

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

**Revenues**

Commissions on fines, forfeitures, and court cost fees are recorded in the year they are collected by the tax collectors.

Grants are recorded when the District Attorney is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially 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, except for the payment of principal and interest on general long-term obligations which are not recognized until due.

**Other Financing Sources (Uses)**

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

**E. BUDGET**

A budget was adopted for the fiscal year ended December 31, 1998, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 15, 1997, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 1998 operating budget was amended on December 14, 1998. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year end. The level of control for each budget is on the fund basis.

**F. CASH**

Cash includes 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.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

**G. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the district attorney's accounting system.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) 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 or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

The district attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Neither annual leave nor sick leave may be accumulated beyond the district attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure when leave is actually taken.

**J. 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.

**2. CASH**

At December 31, 1998, the district attorney has cash (book balances) totaling \$396,434 as follows:

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

Cash on Hand	\$ 325
Demand deposits	116,180
Interest-bearing demand deposits	<u>279,929</u>
Total	<u>\$396,434</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the district attorney has \$501,854 in deposits (collected bank balances). These deposits are secured from risk by \$327,639 of federal deposit insurance and \$174,215 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No.3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1998:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Commissions on fines and forfeitures	\$ 28,461	\$ -	\$ 28,461
Court cost and worthless check fees	27,836	-	27,836
Grants	40,619	48,355	88,974
Intergovernmental	9,167	-	9,167
Other	<u>530</u>	<u>-</u>	<u>530</u>
Total	<u>\$106,613</u>	<u>\$48,355</u>	<u>\$154,968</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance 01/01/98</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/98</u>
Equipment and furniture	\$283,320	\$ 20,685	\$ -	\$304,005
Vehicles	<u>9,516</u>	<u>-</u>	<u>-</u>	<u>9,516</u>
Total	<u>\$292,836</u>	<u>\$ 20,685</u>	<u>\$ -</u>	<u>\$313,521</u>



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

5. PENSION PLAN (DISTRICT ATTORNEY)

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. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

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 1.25 percent of annual covered payroll (was 2.50 percent until June 30, 1997). 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

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1998, 1997, and 1996, were \$968, \$2,648, and \$3,992, respectively, equal to the required contributions for each year.

**6. PENSION PLAN (OTHER THAN DISTRICT ATTORNEY)**

Effective April 1, 1997, certain employees became members of the Parochial Employees Retirement System of Louisiana. Substantially all employees, with the exception of the district attorney and assistant district attorneys, of the District Attorney of the Twenty-First Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing multiple-employer (defined benefit), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

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 60 with at least 10 years of creditable service, at or after age 55 with at least 25 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 prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined 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 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 Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Plan members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Twenty-First Judicial District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, 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 prior fiscal year. The District Attorney of the Twenty-First Judicial District's contributions to the System for the years ending December 31, 1998 and 1997 were \$13,350 and \$2,019, respectively, equal to the required contributions for the year.

7. **LEASES**

The District Attorney leases certain buildings under long-term leases. Most of the leases are operating leases for a period of three years with renewal options. All other leases are month-to-month leases on several pieces of office equipment. The District Attorney has no obligations under capital leases.

The following is a schedule of future minimum rental payments required under the above operating leases as of December 31, 1998:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
1999	\$30,562
2000	6,400
2001	<u>1,800</u>
Total	<u>\$38,762</u>

Rental expense amounted to \$39,594 in 1998.

8. **LITIGATION AND CLAIMS**

At December 31, 1998, the district attorney was not involved in any litigation.

9. **CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

Special District Attorney Assets Forfeiture Trust Fund (Agency Fund)

	<u>Cash</u>	<u>Non-Cash</u>	<u>Total</u>
Unsettled deposits beginning of year	\$ 134,879	\$ 95,960	\$ 230,839
Additions	521,174	26,500	547,674
Reductions	<u>(511,003)</u>	<u>(19,400)</u>	<u>(530,403)</u>
Unsettled deposits at end of year	<u>\$ 145,050</u>	<u>\$103,060</u>	<u>\$ 248,110</u>

10. **NON-CASH SEIZED ASSETS**

The district attorney is deemed to be in custody of property seized in accordance

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

with Louisiana Revised Statutes 40:2601 to 40:2622. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above mentioned Louisiana Revised Statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the district attorney for distribution according to Louisiana Revised Statutes.

**11. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish councils (police juries), or directly by the State. A portion of the salaries of the district attorney and assistant district attorney's are paid directly by the state. The parish councils (police juries) pay certain salaries, or portions thereof, and employer contributions of the district attorney and his staff.

**12. FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance NO. 13.783. 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 year ended December 31, 1998, the District Attorney for the Twenty-First Judicial District expended \$401,108 and \$76,283 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ended 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.

The district attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures. For the year ended December 31, 1998, the District Attorney for the Twenty-First Judicial District expended the amounts for the various programs.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

<u>PROGRAM TITLE</u>	<u>CFDA NO.</u>	<u>EXPENDITURES</u>
Tri-Parish Victim's Assistance	16.575	\$ 57,889
Juvenile Community Service Program	16.540	20,225
Tri-Parish Domestic Violence Prosecution Unit	16.588	<u>37,500</u>
		<u>\$115,614</u>

The reimbursement and incentive 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.

13. **YEAR 2000 ISSUE**

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

District Attorney of the Twenty-First Judicial District has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 Issue and that are necessary to conducting the District Attorney's operations. Based on this inventory, the District Attorney is in the remediation stage in that bid specifications have been drawn up to purchase, from outside vendors, hardware and software believed to be year 2000 compliant for the financial reporting systems; contracts totaling \$129,276 have been let as of December 31, 1998. Testing and validation of the systems will need to be completed after the hardware and software are installed.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District Attorney is or will be year 2000 ready, that the District Attorney's remediation efforts will be successful in whole or in part, or that parties with whom the District Attorney does business will be year 2000 ready.

SUPPLEMENTARY INFORMATION SCHEDULES

### SPECIAL REVENUE FUNDS

TITLE IV-D SPECIAL REVENUE FUND - The Title IV-D Special Revenue Fund consists 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 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.

INCENTIVE SPECIAL REVENUE FUND - The Incentive Special Revenue Fund is used to account for payments received from the Louisiana Department of Social Services which consists of twelve per cent of all amounts collected and required to be distributed as provided in Section 457 of the Social Security Act to reduce or repay assistance payments.

PRE-TRIAL INTERVENTION SPECIAL REVENUE FUND - The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

EXHIBIT E

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1998

	<u>TITLE</u> IV-D <u>FUND</u>	<u>INCENTIVE</u> <u>FUND</u>	<u>PRE-TRIAL</u> <u>INTERVENTION</u> <u>FUND</u>	<u>TOTALS</u>
<u>ASSETS</u>				
Cash	\$ 13,658	\$ 23,665	\$ 75,182	\$112,505
Receivables	40,516	7,839	-	48,355
Due from other funds	-	-	-	-
Total Assets	<u>\$ 54,174</u>	<u>\$ 31,504</u>	<u>\$ 75,182</u>	<u>\$160,860</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 3,976	\$ 1,875	\$ 31	\$ 5,882
Application Fees Payable	227	-	-	227
Payments Due To Others	<u>4</u>	<u>-</u>	<u>2,469</u>	<u>2,473</u>
Total Liabilities	4,207	1,875	2,500	8,582
Fund Balances:				
Unreserved - undesignated	<u>49,967</u>	<u>29,629</u>	<u>72,682</u>	<u>152,278</u>
Total Liabilities and Fund Balances	<u>\$ 54,174</u>	<u>\$ 31,504</u>	<u>\$ 75,182</u>	<u>\$160,860</u>

See auditor's report.



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
Amite, Louisiana

EXHIBIT F

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES

For the Year Ended December 31, 1998

	<u>TITLE</u> IV-D <u>FUND</u>	<u>INCENTIVE</u> <u>FUND</u>	<u>PRE-TRIAL</u> <u>INTERVENTION</u> <u>FUND</u>	<u>TOTALS</u>
<u>REVENUES</u>				
Grants: Federal	\$401,108	\$ 20,225	\$ -	\$421,333
State	-	76,283	-	76,283
Parish	39,950	30,450	-	70,400
Other revenues	<u>2,606</u>	<u>10,326</u>	<u>80,285</u>	<u>93,217</u>
Total Revenues	<u>443,664</u>	<u>137,284</u>	<u>80,285</u>	<u>661,233</u>
<u>EXPENDITURES</u>				
Salaries/benefits	398,550	95,090	21,013	514,653
Travel	10,829	6,768	1,509	19,106
Telephone and utilities	21,177	3,466	-	24,643
Office supplies	15,904	10,647	1,596	28,147
Automobile expenses	3,753	2,219	-	5,972
Training	2,373	913	1,132	4,418
Contract services	6,000	761	-	6,761
Lease expense	16,500	9,836	1,800	28,136
Capital outlay	1,269	1,066	-	2,335
Other expenditures	<u>9,097</u>	<u>59</u>	<u>225</u>	<u>9,381</u>
Total Expenditures	<u>485,452</u>	<u>130,825</u>	<u>27,275</u>	<u>643,552</u>
Excess (Deficiency) of Revenues Over Expenditures	(41,788)	6,459	53,010	17,681
<u>Other Financing Sources</u>				
Operating transfers in	<u>47,594</u>	<u>-</u>	<u>-</u>	<u>47,594</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	5,806	6,459	53,010	65,275
Fund Balance, Beginning of Year	<u>44,161</u>	<u>23,170</u>	<u>19,672</u>	<u>87,003</u>
Fund Balance, End of Year	<u>\$ 49,967</u>	<u>\$ 29,629</u>	<u>\$ 72,682</u>	<u>\$152,278</u>

See auditor's report.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
 Amite, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 1998

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts or Revenue Recognized	Disbursements/ Expenditures
<b>Department of Health and Human Services</b>				
Child Support Enforcement Program (Title IV-D)	13.783	G-95-04 LA 4004	\$401,108	\$401,108
PHBG Rape Crisis Volunteer Program Program No. 326-900754	N/A	N/A	8,750	8,750
<b>Department of Justice</b>				
Tri-Parish Victim's Assistance Program No. 96-C5-V.4-0301	16.575	N/A	44,323	44,323
Tri-Parish Victim's Assistance Program No. 96-C5-V.1-0354	16.575	N/A	13,566	13,566
Juvenile Community Service Program No. 96-J5-J.3-0203	16.540	N/A	20,225	20,225
Tri-Parish Domestic Violence Prosecution Unit Program No. 96-M5-M.3-0419	16.588	N/A	<u>37,500</u>	<u>37,500</u>
			<u>\$525,472</u>	<u>\$525,472</u>

See auditor's report.

OTHER INDEPENDENT AUDITOR'S REPORTS  
AND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

# Durnin & James

•CERTIFIED PUBLIC ACCOUNTANTS•

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Charles D. Mathews, CPA  
Bryon C. Garrety, CPA

Member  
Society of Louisiana  
Certified Public Accountants

June 9, 1999

Independent Auditor's Report on Compliance  
and on Internal Control over Financial Reporting  
Based on an Audit of General Purpose  
Financial Statements Performed In Accordance  
with Government Auditing Standards

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 9, 1999. 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 of the Twenty-First Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-First Judicial District'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Respectfully submitted,

  
DURNIN & JAMES, CPA'S

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



# Durnin & James

•CERTIFIED PUBLIC ACCOUNTANTS•

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Certified Public Accountants

June 9, 1999

Independent Auditor's Report on Compliance  
with Requirements Applicable to  
Each Major Program And Internal Control  
Over Compliance in Accordance with OMB Circular A-133

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

We have audited the compliance of the District Attorney of the Twenty-First Judicial District 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 each of its major federal programs for the year ended December 31, 1998. The District Attorney of the Twenty-First Judicial District's major federal programs are 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, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Twenty-First Judicial District's management. Our responsibility is to express an opinion on District Attorney of the Twenty-First Judicial District'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 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 of the Twenty-First Judicial District'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 on District Attorney of the Twenty-First Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Twenty-First Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

The management of the District Attorney of the Twenty-First Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-First Judicial District'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 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, contracts 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 management, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

  
DURNIN & JAMES, CPA's

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 1998

We have audited the general-purpose financial statements of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 1998, and have issued our report thereon dated June 9, 1999. 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, and the provisions of OMB Circular A-133. Our audit of the general purpose financial statements as of December 31, 1998 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses \_\_\_ Yes X No Reportable Conditions \_\_\_ Yes X No

Compliance

Compliance Material to Financial Statements \_\_\_ Yes X No

b. Federal Awards

Internal Control

Material Weaknesses \_\_\_ Yes X No Reportable Conditions \_\_\_ Yes X No

Type of Opinion On Compliance X Unqualified \_\_\_ Qualified  
For Major Programs \_\_\_ Disclaimer \_\_\_ Adverse

Are their findings required to be reported in accordance with Circular A-133,  
Section .510(a)?

\_\_\_ Yes X No

c. Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program (or Cluster)</u>
13.783	Child Support Enforcement Program (Title IV-D)

Dollar threshold used to distinguish between Type A and Type B Programs: \$300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? X Yes \_\_\_ No

**Section II Financial Statement Findings**

No matters were reported.

**Section III Federal Award Findings and Questioned Costs**

No matters were reported.