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**District Attorney of the
20th Judicial District
State of Louisiana
Clinton, Louisiana
December 31, 1998**

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Release Date JUL 28 1999

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

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June 28, 1999

Independent Auditor's Report

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

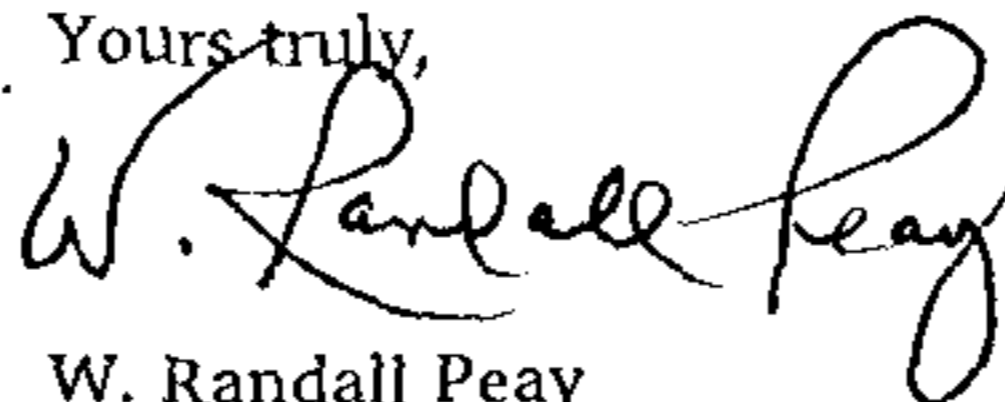
I have audited the accompanying general-purpose financial statements for the general and special revenue fund types of the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana, as of and for the year ended December 31, 1998. These general-purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

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

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twentieth Judicial, Parish of East and West Feliciana, State of Louisiana, 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, I have also issued a report dated June 28, 1999, on my consideration of the District Attorney of the Twentieth Judicial District's internal control structure and on its compliance with laws and regulations.

Yours truly,



W. Randall Peay

District Attorney of the Twentieth Judicial District
 Combined Balance Sheet – All Fund Types and Account Groups
 December 31, 1998

Governmental Fund Types

	General Fund	Special Revenue Fund (Title IV-D)	Account Group- General Fixed Assets	Total (Memorandum Only)
Assets				
Cash and cash equivalents	18,960	24,489		43,449
Receivables				
Commissions on fines and forfeitures	2,831			2,831
Louisiana Department of Health and Human Resources		10,193		10,193
West Feliciana Police Jury	948			948
Due from other fund	12,800	2,020		14,820
Equipment			31,123	31,123
<u>Total Assets</u>	<u>35,539</u>	<u>36,702</u>	<u>31,123</u>	<u>103,364</u>
Liabilities				
Due to other fund	20	14,780		14,800
Accrued salaries and retirement	3,810	4,295		8,105
	<u>3,830</u>	<u>19,075</u>		<u>22,905</u>
Fund Equity				
Fund Balance (deficit)-unreserved	31,709	17,627		49,336
Investment in fixed assets			31,123	31,123
	<u>31,709</u>	<u>17,627</u>	<u>31,123</u>	<u>80,459</u>
<u>Total liabilities and fund equity</u>	<u>35,539</u>	<u>36,702</u>	<u>31,123</u>	<u>103,364</u>

The accompanying notes are an integral part of these statements

District Attorney of the Twentieth Judicial District
 Combined Statement of Revenue, Expenditures and
 Changes in Fund Balance – All Governmental Fund Types
 Year Ended December 31, 1998

	<u>Governmental Fund Types</u>		
	General Fund	Special Revenue Fund (Title IV-D)	Total (Memorandum Only)
Revenue			
Commissions on fines and forfeitures	52,479		52,479
Check collection fees	8,067		8,067
Grants			
Louisiana Department of Health and Human Resources	14,457	101,669	116,126
Parish Police Jury	11,376		11,376
State of Louisiana			
Supplemental salary and benefits	215,680		215,680
Interest earnings	358		358
Other	35,792		35,792
<u>Total Revenue</u>	<u>338,209</u>	<u>101,669</u>	<u>439,878</u>
Expenditures			
Salaries	87,094	95,009	182,103
Supplemental salary and benefits	215,680		215,680
Payroll taxes and fringe benefits	6,813	3,489	10,302
Office expenses	3,066	65	3,131
Dues	5,860		5,860
Insurance	8,450		8,450
Auto expenses	1,383		1,383
Seminars and conferences	9,267	20	9,287
Purchase of fixed assets	3,882	1,470	5,352
Other	3,595	225	3,820
<u>Total Expenditures</u>	<u>345,090</u>	<u>100,278</u>	<u>445,368</u>
Excess of revenue over (under) expenditures	(6,881)	1,391	(5,490)
Other Financing Sources (Uses)			
Operating transfers in		15,751	15,751
Operating transfers out	(15,751)		(15,751)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(22,632)	17,142	(5,490)
Fund Balance (Deficit)			
Beginning of Year	54,341	485	54,826
End of Year	31,709	17,627	49,336

The accompanying notes are an integral part of these statements

District Attorney of the Twentieth Judicial District
Schedule of Revenue, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 1998

	Budget	Actual (Budgetary Basis)	Variance Favorable/ (Unfavorable)
Revenue			
Commissions on fines and forfeitures	65,000	53,712	(11,288)
Check Collection Fees	5,000	8,067	3,067
Grants			
Louisiana Department of Health and Human Resources	31,200	15,872	(15,328)
Parish Police Jury	11,376	11,376	0
State of Louisiana	25,000	25,000	0
Supplemental salary and benefits		215,680	215,680
Interest earnings	400	358	(42)
Other	10,000	10,792	792
<u>Total Revenue</u>	<u>147,976</u>	<u>340,857</u>	<u>192,881</u>
Expenditures			
Salaries	80,367	86,717	(6,350)
Supplemental salary and benefits		215,680	(215,680)
Payroll taxes and fringe benefits	6,000	6,813	(813)
Office expenses	2,000	3,066	(1,066)
Dues	6,000	5,860	140
Insurance	8,500	8,450	50
Auto expenses	1,200	1,383	(183)
Seminars and conferences	7,500	9,267	(1,767)
Purchases of fixed assets	3,000	3,882	(882)
Other	1,000	3,595	(2,595)
<u>Total Expenditures</u>	<u>115,567</u>	<u>344,713</u>	<u>(229,146)</u>
Other uses			
Transfer to Iv-D Fund	32,000	15,751	16,249
<u>Total expenditures and other uses</u>	<u>147,567</u>	<u>360,464</u>	<u>(212,897)</u>
Excess/(deficiency) of revenues over (under) expenditures	409	(19,607)	(20,016)
Fund Balance (Deficit)			
Beginning of Year	101,131	101,131	0
End of Year	<u>101,540</u>	<u>81,524</u>	<u>(20,016)</u>

The accompanying notes are an integral part of these statements

District Attorney of the Twentieth Judicial District
 Schedule of Revenue, Expenditures and Changes in
 Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
 Special Revenue Fund
 Year Ended December 31, 1998

	Budget	Actual (Budgetary Basis)	Variance Favorable/ (Unfavorable)
Revenue			
Grants			
Louisiana Department of Health and Human Resources	86,400	112,059	25,659
<u>Total revenue</u>	86,400	112,059	25,659
Other Financial Sources			
Local Match – General Fund and other transfers	32,000	15,751	(16,249)
<u>Total Revenue and other financial sources</u>	118,400	127,810	9,410
Expenditures			
Salaries and fringe benefits	105,871	96,884	8,987
Other		1,780	(1,780)
<u>Total Expenditures</u>	105,871	98,664	7,207
Excess/(deficiency) of revenues over (under) expenditures	12,529	29,146	16,617
Fund Balance (Deficit)			
Beginning of Year	4,412	4,412	0
End of Year	16,941	33,558	16,617

The accompanying notes are an integral part of these statements

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Introduction

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury and performs other duties as provided by law. The District attorney is elected by the qualified electors of the judicial district which encompasses the parishes of East Feliciana and West Feliciana, Louisiana, for a term of six years. The district Attorney has thirteen (13) employees, including four assistants to help him perform his duties.

Note 1-Summary of Significant Accounting Policies

A. Basis of Presentation

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

B. Reporting Entity

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the East Feliciana Parish Police Jury. The police jury maintains and operates the parish court house. The police jury provides funds for equipment and operating expenses for the district attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the district attorney was determined to be a component unit of the East Feliciana Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

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

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Note 1-Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (continued)

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

General Fund:

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the funds collected and bonds forfeited by transmitted to the District Attorney to defray the necessary expenditures of his office.

Title IV-D Special Revenue Fund:

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursements grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Special Revenue Fund:

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the *expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.*

D. Basis of Accounting

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

Revenue

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the district attorney is entitled to the funds.

Substantially all other revenue is recorded when received.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Note 1 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting (continued)

Expenditures

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

Other Financing Sources (Uses)

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

E. Budgets

The appropriated budgets for the General and Special Revenue Funds are adopted on the cash basis. Budgetary comparison presented in this report compare the adopted budget with actual data on the budgetary (cash) basis. The supplemental salary and benefit payments made on behalf of the District Attorney which are disclosed in Note 9, are not included in the budget.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal office in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments, if any, are stated at cost.

G. Fixed Assets

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Note 1-Summary of Significant Accounting Policies (continued)

H. Compensated Absences

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

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

I. Total Columns on Statements

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

Note 2-Cash and Cash Equivalents

At December 31, 1998, the District Attorney has cash and cash equivalents (book balances) as follows:

Demand deposits	\$ 8,552
Time deposits	\$ 10,358
Special Revenue Fund-Demand deposits	<u>\$ 24,489</u>
	<u>\$ 43,399</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 had \$42,069 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

District Attorney of the Twentieth Judicial District
Notes of Financial Statements
December 31, 1998

Note 3-Receivables

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Total</u>
Fines & forfeitures	\$2,831		\$ 2,831
Grants DHHR		\$10,193	10,193
Police jury expense	<u>948</u>		<u>948</u>
Totals	<u>\$3,779</u>	<u>\$10,193</u>	<u>\$13,972</u>

Note 4-Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance 12/31/97</u>	<u>Adjustments and Additions</u>	<u>Deductions</u>	<u>Balance 12/31/98</u>
Equipment and Furniture	<u>40,132</u>	<u>5,352</u>	<u>14,361</u>	<u>31,123</u>

Note 5-Pension Plan

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

Assistant district attorneys who earn, 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 or creditable services regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% 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% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied the number of years of his membership service, not to exceed 100% of his average final compensation.

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

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% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, 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 following provides certain disclosures for the District Attorney and the retirement system that are required by GASB Codification Section P20.129.

District Attorney	YEAR ENDED		
	<u>12/31/98</u>		
Contribution rate - employee	7%		
Total current year payroll	\$ 180,501		
Total current year covered payroll	\$ 62,301		
	<u>Required by Statute Percent</u>	<u>Amount</u>	<u>Actual</u>
Contributions - employees	7%	62,301	4,361
Contributions - employer 01/01/98 - 12/31/98	1.25%	31,150	778
Actuarially required contributions:			
Dollar amount	\$ 5,139		
Actual contributions paid by District Attorney	\$ 5,139		

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Note 6-Risk Management

The district attorney, his assistants and staff are exposed to litigation from many sources. The district attorney is covered by general liability insurance for claims up to \$1,000,000 through insurance coverage sponsored by the Louisiana District Attorney's Association.

Note 7-Litigation and Claims

There was no pending litigation against the District Attorney's office at December 31, 1998.

Note 8-Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

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

Note 9-Supplemental Salary and Benefits

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

The following provides certain disclosures that are required by GASB 24 concerning payments made on behalf of the District Attorney:

State	\$170,000
Parishes	<u>\$ 45,680</u>
	<u>\$215,680</u>

Note 10-Federal Financial Assistance Program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursement as a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1998, the District Attorney of the Twentieth Judicial District expended \$101,669 and \$14,457 in reimbursement and incentive payments respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis. There are no restrictions on how incentive payments may be expanded, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1998

Note 11-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budget (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1998, are presented as follows:

	<u>General</u>	<u>Special Revenue</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$(19,607)	\$ 29,146
Adjustments for accruals	<u>\$ (3,025)</u>	<u>\$(12,004)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>\$(22,632)</u>	<u>\$ 17,142</u>

Note 12-Disclosures About Year 2000 Issues

The accounting system employed by the district attorney is maintained on a manual basis. Therefore, the accounting system is not subject to Y-2K problems. The effect that the Y-2K problem could have on the receipt of revenue by the district attorney from the State of Louisiana, the Department of Social Services and the parishes of East and West Feliciana can not be determined at this time.

District Attorney of the Twentieth Judicial District
 Schedule of Federal and State Financial Assistance
 Year Ended December 31, 1998

	<u>C.F.D.A.</u>	<u>Expenditure 1998</u>
Federal Grants		
Department of Health and Human Services Passed through State of Louisiana Department of Social Services		
IV-D Program	13.83	\$101,669
State Grants		
State of Louisiana Department of Social Services		
IV-D Incentives		<u>14,457</u>
Total		<u>\$116,126</u>

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

June 28, 1999

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

We have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 28, 1999. We have 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 Twentieth Judicial District, Parish of East and West Feliciana, State of Louisiana's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

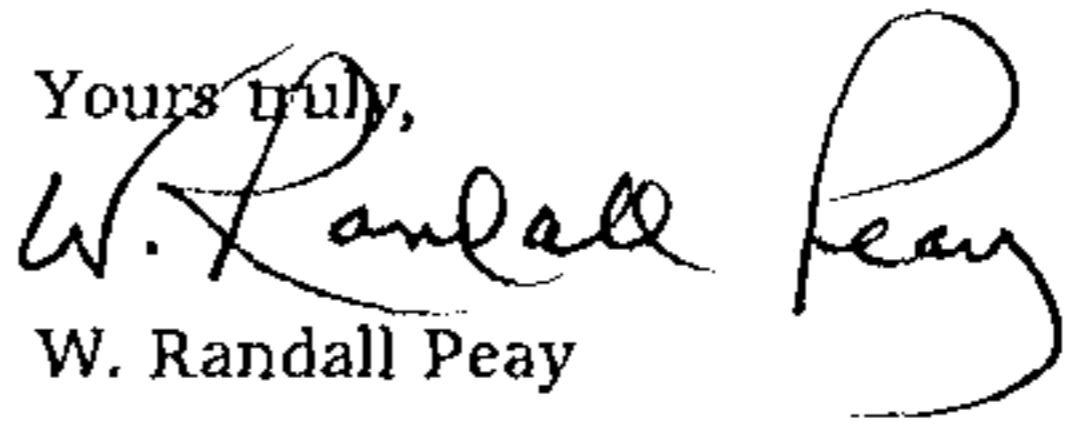
Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. 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 of one or more of the internal control components does not reduce to a relative low level the risk that misstatements in amounts that would be material in relation to

the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Yours truly,

W. Randall Peay

DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1998

- SECTION I *Summary of Accountant's Reports*
- A. Report on Compliance with Certain Laws and Regulations
- Compliance: Material to Financial Statements - None
- SECTION II Financial Statement Findings
- None reported.
- SECTION III Federal Award Findings and Questions Costs
- N/A

DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
SUMMARY OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1998

Section I	Internal Control and Compliance Material to the Financial Statements. None reported.
Section II	Internal Control and Compliance Material to Federal Awards. None reported.
Section III	Management Letter N/A

DISTRICT ATTORNEY OF THE
TWENTIETH JUDICIAL DISTRICT
STATE OF LOUISIANA
CLINTON, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 1998

Section I Internal Control and Compliance Material to the Financial Statements

None reported

Section II Internal Control and Compliance Material to Federal Awards

None reported

Section III Management letter

No management letter comments

W. RANDALL PEAY, LTD.
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June 28, 1999

Report on Supplementary Schedule of Federal and State Financial Assistance

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

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 28, 1999. These general purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal and State Financial Assistance is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly represented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Yours truly,


W. Randall Peay, CPA