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DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant

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FINANCIAL STATEMENT
DECEMBER 31, 1998

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

Release Date 7-14-99

Grant L. Wilbanks

Certified Public Accountant

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INDEPENDENT AUDITORS' REPORT

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District 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 *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 included 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Fifth Judicial District at December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued our report dated June 30 1999, on our consideration of the District Attorney of the Thirty-Fifth 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 Thirty-Fifth Judicial District. 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. Also, the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. 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.



GRANT L. WILBANKS, CPA

Jena, Louisiana
June 30, 1999

DISTRICT ATTORNEY OF THE THIRTY FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 PARISH OF GRANT

BALANCE SHEET
 ALL FUND TYPES AND GROUPS
 DECEMBER 31, 1998
 WITH COMPARATIVE NUMBERS FOR DECEMBER 31, 1997

GOVERNMENTAL									
GENERAL FUND	SPECIAL REVENUE FUND								
DISTRICT ATTORNEY	TITLE IV-D	CHECK	CRIME VIC	ASSET	TOTALS				
EXPENSES	REIMBURSEMENT	COLLECTIONS	ASSIST	FORFEIT	1998	1997			
CASH	\$81,606	\$13,178	\$0	\$0	\$94,784	\$57,760			
RECEIVABLES									
COMMISSIONS ON FINES AND FORFEITURES		\$240		\$0	\$240	\$6,239			
GRANTS FROM LA DEPARTMENT OF HEALTH AND HUMAN RESOURCES	\$24,640	\$0		\$0	\$24,640	\$16,211			
OTHER GOVT UNITS									
DUE FROM OTHER FUNDS	\$24,640			\$0	\$24,640	\$14,837			
PREPAID EXPENSES	\$0	\$0		\$0	\$0	\$0			
TOTAL ASSETS	\$106,246	\$13,418	\$0	\$0	\$144,304	\$95,047			
LIABILITIES AND FUND BALANCE									
ACCOUNTS PAYABLE	\$0	\$0		\$0	\$0	\$0			
DUE TO OTHER FUNDS	\$0	\$24,640		\$0	\$24,640	\$14,837			
DUE TO OTH GOVERNMENTAL UNITS	\$2,786	\$0		\$0	\$2,786	\$7,606			
TOTAL LIABILITIES	\$2,786	\$24,640		\$0	\$27,426	\$22,443			
FUND BALANCE-UNRESERVED-									
UNDESIGNATED	\$103,460	\$0	\$13,418	\$0	\$116,878	\$72,604			
TOTAL FUND BALANCE	\$103,460	\$0	\$13,418	\$0	\$116,878	\$72,604			
TOTAL LIABILITIES / FUND BALANCE	\$106,246	\$24,640	\$13,418	0.00	\$144,304	\$95,047			

SEE ACCOMPANYING NOTES
 TO FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
 YEAR ENDED- DECEMBER 31, 1998

WITH COMPARISON TOTALS FOR THE YEAR ENDED DECEMBER 31, 1997

REVENUES	GOVERNMENTAL						TOTALS (MEMO ONLY)	
	GENERAL FUND		SPECIAL REVENUE FUND		ASSET			
	DISTRICT ATTORNEY EXPENSES	TITLE IV-D REIMBURSEMENT	CHECK COLLECTIONS	CRIME VIC ASSIST	FORFEIT	FORFEIT		
	1998	1997					1998	1997
COMMISSIONS ON FINES								
FORFEITURES & COURT COSTS	\$44,252						\$44,252	\$35,154
GRANTS:								
IV-D	\$10,612	\$111,947					\$122,559	\$103,010
CRIME VICTIM ASSISTANCE				\$25,000			\$25,000	\$24,154
BAIL BOND FEES	\$9,981						\$9,981	\$3,567
CHECK COLLECTION FEES			\$11,808				\$11,808	\$5,448
ASSET FORFEITURE					\$14,228		\$14,228	\$0
OTHER REVENUE	\$44,692	\$0	\$0	\$0	\$0	\$0	\$44,692	\$42,668
TOTAL REVENUES	\$109,537	\$111,947	\$11,808	\$25,000	\$14,228	\$0	\$272,520	\$214,001

EXPENDITURES	1998	1997
BANK CHARGES	\$0	\$14
COMMUNICATIONS	\$14,761	\$12,139
DUES	\$2,445	\$3,210
EQUIPMENT PURCHASES	\$567	\$7,256
INSURANCE	\$4,394	\$2,189
LEGAL AND PROFESSIONAL	\$4,900	\$5,600
MISCELLANEOUS	\$717	\$1,556
OFFICE SUPPLIES	\$12,072	\$19,699
POSTAGE	\$1,524	\$1,588
PTI EXPENSE	\$49	\$418

PUBLICATIONS	\$4,644
RENTALS	\$10,629
REPAIRS AND MAINTENANCE	\$2,214
SEMINARS	\$5,098
TRAVEL	\$18,321
VENDOR REIMBURSEMENT	
VEHICLE EXPENSE	\$11,637
BAIL BOND EXPENDITURES	\$1,907

	\$4,644	\$2,265
	\$10,629	\$9,488
	\$2,214	\$12,359
	\$5,098	\$4,335
	\$18,321	\$11,612
	\$3,309	\$1,089
	\$11,637	\$0
	\$1,907	\$0

\$3,309

INTERGOVERNMENTAL TRANSFERS

GRANT PARISH POLICE JURY	
GENERAL FUND	\$89,251
ASSET FORFEITURE	
TOTAL EXPENDITURES	\$185,130

	\$28,665	\$117,916	\$111,664
		\$11,382	\$11,382
			\$0

\$0

\$0

\$3,309

\$11,382

\$228,486

\$206,481

EXCESS OF REVENUE OVER EXPENDITURES	(\$75,593)	\$111,947	\$8,499	(\$3,665)	\$2,846	\$44,034	\$7,520
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OTHER FINANCING SOURCES	
OPERATING TRANSFERS IN	\$118,793
OPERATING TRANSFERS OUT	(\$3,665)
	\$115,128

	\$3,665	\$0	\$122,458	\$88,010
	\$0	(\$4,000)	(\$2,846)	(\$122,458)
		(\$4,000)	(\$2,846)	(\$88,010)

EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$39,535	\$0	\$4,499	\$0	\$44,034	\$7,520
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	\$3,665	(\$4,000)	(\$2,846)	\$0	\$0	\$0
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FUND BALANCE, BEG OF YEAR	\$63,925	\$0	\$8,679	\$0	\$0	\$72,604	\$65,084
FUND BALANCE, END OF YEAR	\$103,460	\$0	\$13,178	\$0	\$0	\$116,638	\$72,604

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. The Thirty-Fifth Judicial District encompasses the parish of Grant.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB had issued a codification of governmental accounting and financial reporting standards (June, 1992). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Thirty-Fifth 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 of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. In accordance with GASB Statement 14, the District Attorney of the Thirty-Fifth Judicial District is a component unit of the Grant Parish Police Jury.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund (District Attorney's Expense)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. In addition, a \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The special revenue fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, 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 family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

Check Collections - Special Revenue Fund

The Check Collections Fund is derived from a collection fee for collecting and processing a check, draft, or order for the payment of money upon any bank or other depository, if the check, draft, or order for payment of money on any bank or depository has been issued in a manner which makes the issuance an offense under R.S. 14:71. These funds may be utilized for expenses incurred by this office, except for personal benefit of the District Attorney.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
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Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Crime Victim Assistance Fund

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victims' services and rights as provided by law.

Drug Arrest Forfeiture - Agency Fund

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property obtained under the provisions of the above chapter. The District Attorney may; 1) retain property for official use or transfer the custody to any local, state or federal agency; 2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon written approval, after not less than twenty days after seizure; and 3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second, to reimburse expenses of seizure; and, the balance shall be allocated as follows:

- 60% to law enforcement agency(s) making the seizure;
- 20% to the criminal court fund;
- 20% to District Attorney's twelve percent fund.

These proceeds are to be used to further enhance drug law enforcement.

Agency funds don't include revenues and expenditures for general operations. A drug asset forfeiture bank account was opened in 1998 and funds were forfeited to the district attorney during 1998 totaling \$2846.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FIXED ASSETS AND LONG-TERM LIABILITIES

Those fixed assets purchased with reimbursed funds from the IV-D Program vest in the State upon acquisition. All other fixed assets purchased by the District Attorney's office are owned by the Grant Parish Police Jury. This note is for informational purposes only as the assets are not owned by the District Attorney's office.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

There were no long-term liabilities at December 31, 1998.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District Attorney of the Thirty-Fifth Judicial District'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 utilizing the following practices in recording revenues and expenditures:

Revenues

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 of the Thirty-Fifth Judicial District is entitled to the funds.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest earned on investments is recorded when the investment has 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.

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.

D. BUDGETARY PRACTICES

The District Attorney utilizes the following budgetary practices:

Per Louisiana R.S. 39:1303(E), the District Attorney's office is not required to prepare an annual budget for a fund unless expected fund expenditures exceed \$250,000, therefore, no budget was prepared for the year ended December 31, 1998 and, accordingly, no budgetary comparison was made in the financial statements.

E. CASH, SAVINGS AND CERTIFICATES OF DEPOSIT

Under state law the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District Attorney may invest in United States bonds, treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

As reflected on the accompanying balance sheet, the District Attorney had cash in banks and savings accounts totaling \$94,784 at December 31, 1998. These deposits must be insured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agency 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 agency. The deposits at December 31, 1998 were secured, in full, by Federal Deposit Insurance.

F. ENCUMBRANCES

Based on size of accounts and methods used for payment, encumbrance accounting is not used.

G. VACATION AND SICK LEAVE

Each full time employee shall be entitled to annual leave with pay and shall, after one month of employment, accrue leave in the following manner:

1) 1st three year	10 days
2) 4th through 10th year	12 days
3) 11th through 15th year	15 days
4) Over 15 years	18 days

Employees may accumulate and carry forward no more than 20 days of annual leave. Annual leave may be taken as earned. Sick leave shall be credited to a permanent full time employee at the rate of 1 day for each month of continuous employment. Sick leave may be accumulated to a maximum of 90 days.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60 is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
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Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

general long-term obligations account group.

Accumulated absences were not accrued in these financial statements as such amounts were immaterial at December 31, 1998.

II. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

NOTE 2 - RETIREMENT PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. The administrative staff of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana. Other than the annual contributions required by each system and recorded as expenditures annually, from the Parish general fund, the District Attorney's office does not guarantee any of the benefits granted by the above retirement systems.

Retirement expenditures related to employees of the District Attorney's office are remitted from the General Fund to the Grant Parish Police Jury and the Criminal Court Fund of the Thirty-Fifth Judicial District.

NOTE 3 - LITIGATION AND CLAIMS

As of December 31, 1998, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 4 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE
FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the criminal court funds, the Parish Police Jury, or directly by the State. Those expenses are summarized as follows:

The Grant Parish Criminal Courts fund the District Attorney's office annually in its General Fund Budget. The District Attorney agrees to reimburse the Police Jury varying amounts each year based on the requirements of the office and funding level authorized by the Police Jury. The reimbursements are budgeted for and made from the accounts reported on in this report.

The District Attorney and his assistants receive a portion of their salaries for the State Division of Administration. The Parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

NOTE 5 - IV-D REIMBURSEMENT GRANT

The District Attorney of the Thirty-Fifth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program. Catalog of Federal Domestic Assistance Number 13,783. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

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 of each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

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

DISTRICT ATTORNEY OF THE THIRTY-FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant
 ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1998

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1998.

Title IV-D Program Activity:	
Cash receipts	\$102,144
Cash disbursed	\$102,144
Reconciliation of program cash receipts to revenues	
Cash receipts listed above	\$102,144
Adjustments:	
Add accounts receivable, end of year	\$24,640
Deduct accounts receivable, beginning of year	\$(14,837)
	9,803
Total IV-D revenues	\$111,947

NOTE 6 - SUBSEQUENT EVENTS

No material event affecting this office has occurred between the close of the fiscal period and date of this financial statement.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The District Attorney's office participated in the grants as disclosed in the Schedule of Federal Financial Assistance. These grants are subject to program compliance audits by the grantor. Certain compliance audits of prior years have been conducted, during which no instances of noncompliance were cited.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Expenditures of the funds are reimbursed by other funds and create interfund receivables and payables. The receivables and payables are short-term as repayment is expected in the following year.

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

District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Parish of Grant

We have audited the financial statements of the District Attorney of the Thirty-Fifth Judicial District, as of for the year ended December 31, 1998, and have issued our report thereon dated December 31, 1998. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of Thirty-Fifth 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 Thirty-Fifth 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. 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 of the Thirty-Fifth Judicial District'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 97-1.

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 none of the reportable conditions described above is a material weakness.

This report is intended for the information of managements, the District Attorney of the Thirty-Fifth Judicial District and the Legislative Auditor of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Grant L. Wilbanks, CPA
Jena, Louisiana
June 30, 1999

DISTRICT ATTORNEY OF THE THIRTY FIFTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of Grant

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 1998

Federal Grantor/ Pass- Through Grantor/ Program Title	Federal CFDA Number	Award Period	<u>Expenditures</u>
	1997-1998	1998-1999	
<u>Department of Health and Human Services O.C.S.E. Of Health and Human Resources, O.F.S.:</u>			
CHILD SUPPORT ENFORCEMENT REIMBURSEMENT	13.783		\$ <u>111,947</u>
			\$ <u>145,695</u>
			\$ <u>111,947</u>
TOTAL FEDERAL ASSISTANCE			\$ <u>111,947</u>

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STATE OF LOUISIANA
Parish of Grant
Colfax, Louisiana

STATUS OF PRIOR AUDIT REPORTABLE CONDITIONS AS OF THE YEAR ENDED DECEMBER 31, 1998

The status of the comment included in the prior audit report is as follows:

1. Separation of Duties

CONDITION: The small size of the office staff of the District Attorney limits the extent of the separation of duties but we believe certain steps can be taken to separate incompatible duties.

MANAGEMENT'S CORRECTIVE ACTION:

Duties causing concern included control over collection, deposits & reconciliation of several special revenue fund accounts. During 1998, these duties were separated between office personnel.

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DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parish of Grant
Colfax, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 1998

PART 1 - Summary of the Auditors' Results

Financial Statement Audit

1. The type of audit report issued was unqualified.
2. There are no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
3. There were no instances of noncompliance considered material, as defined by the Governmental Auditing Standards, to the financial statement.

Audit of Federal Awards

4. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
5. The audit disclosed no audit findings which the auditor is required to report under OMB Circular No. A-133, Section .510(a).
6. The dollar threshold used to distinguish between Type A and Type B Programs as described in OMB Circular No. A-133, Section .520(b) was \$300,000.
7. During the year ending December 31, 1998, there were no major federal programs.

Grant L. Wilbanks

Certified Public Accountant

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 1998

There were no reportable findings or questioned costs for the year ended December 31, 1998.