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NORTH LOUISIANA CRIMINALISTICS

LABORATORY COMMISSION

SHREVEPORT, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1998

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Release Date JUN 09 1999

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

SHREVEPORT, LOUISIANA

DECEMBER 31, 1998

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Milton E. Kelley

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May 6, 1999

Mr. Ray Herd, Director
and Board of Commissioners
North Louisiana Criminalistics
Laboratory Commission
Shreveport, Louisiana

INDEPENDENT AUDITOR'S REPORT

I have audited the general purpose financial statement of the North Louisiana Criminalistics Laboratory Commission as of December 31, 1998, and for the year then ended. These financial statements are the responsibility of North Louisiana Criminalistics Laboratory Commission, Shreveport, Louisiana management. My responsibility is to express an opinion on these financial statements based on my audit.

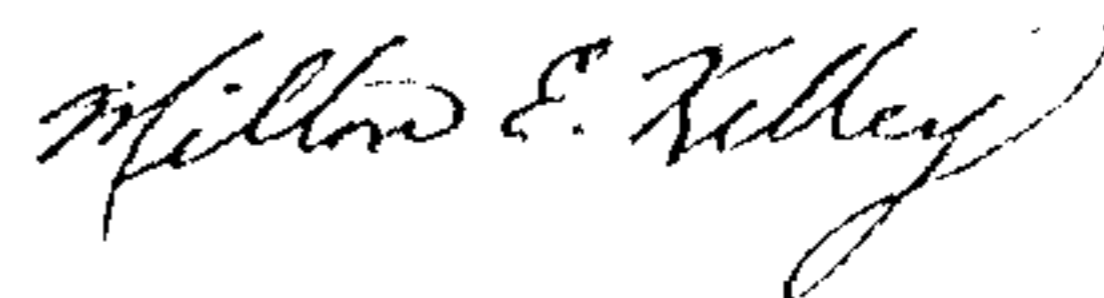
I conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides 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 North Louisiana Criminalistics Laboratory Commission, 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 my report dated May 6, 1999 on my consideration of the North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting, and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying schedule of expenditures of federal and state 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. 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.

The accompanying financial information listed as supporting schedules in the table of contents and shown on pages (9-14) is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the North Louisiana Criminalistics Laboratory Commission. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.



GENERAL PURPOSE FINANCIAL STATEMENTS

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION
COMBINED BALANCE SHEETS-ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1998

ASSETS	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memo Only)</u>
Cash in bank:			
Demand deposit	491,368		491,368
Accounts receivable	237,186		237,186
Land		76,161	76,161
Buildings		923,772	923,772
Furniture and fixtures		119,460	119,460
Lab and office equipment		2,869,605	2,869,605
Autos		105,109	105,109
	<u>728,554</u>	<u>4,094,107</u>	<u>4,822,661</u>
Total assets			
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	217,348		217,348
Payroll tax payable	1,884		1,884
Total liabilities	<u>219,232</u>		<u>219,232</u>
Fund equity:			
Investment in general fixed assets		4,094,107	4,094,107
Fund balance:			
Unreserved - undesignated	509,322		509,322
Total fund equity	<u>509,322</u>	<u>4,094,107</u>	<u>4,603,429</u>
Total liabilities and fund equity	<u>728,554</u>	<u>4,094,107</u>	<u>4,822,661</u>

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

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

GOVERNMENTAL FUND TYPE-GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
<u>Court fees:</u>			
District courts	970,000	952,722	(17,278)
City courts	620,000	617,851	(2,149)
Mayor courts	38,000	35,913	(2,087)
Grant Funds	508,000	508,581	581
Interest earned	28,000	27,732	(268)
Other income	7,500	7,729	229
Total revenues	<u>2,171,500</u>	<u>2,150,528</u>	<u>(20,972)</u>
Expenditures:			
Auto expense	15,500	14,927	573
Building maintenance	40,000	35,067	4,933
Dues and subscriptions	13,000	13,948	(948)
Freight	500	238	262
Grant Expense	575,000	574,423	577
Insurance-general	50,000	51,704	(1,704)
Insurance-health	55,000	58,725	(3,725)
Laboratory-equipment maint.	8,000	4,823	3,177
Laboratory-supplies	230,000	233,157	(3,157)
Office-equipment maint.	3,000	2,707	293
Office-supplies	22,000	22,858	(858)
Payroll taxes	7,800	7,566	234
Professional services	50,000	50,286	(286)
Retirement	70,000	71,014	(1,014)
Salaries	920,000	917,913	2,087
Travel and schools	22,000	22,010	(10)
Utilities	60,000	60,319	(319)
Capital outlays	125,000	115,372	9,628
Total expenditures	<u>2,266,800</u>	<u>2,257,057</u>	<u>9,743</u>
<u>Excess (deficiency) of revenues over expenditures</u>	(95,300)	(106,529)	(11,229)
<u>Fund balance at beginning of the year</u>	<u>615,851</u>	<u>615,851</u>	<u>0</u>
<u>Fund balance at end of year</u>	<u>520,551</u>	<u>509,322</u>	<u>(11,229)</u>

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

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS AT DECEMBER 31, 1998

1. Summary of significant accounting policies

The North Louisiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statutes 40:2261-2266.3, for crime detection, prevention, investigation and other related activities in connection with criminal investigations. The Laboratory Commission serves the Louisiana parishes of Bienville, Bossier, Caddo, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Carroll, Franklin, Grant, Jackson, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, Tensas, Union, Vernon, Webster, West Carroll and Winn.

Fees are assessed as authorized by Louisiana Revised Statute 40:2264 on convictions in criminal cases in city and district courts within the 28 parish area.

- A. Fund accounting: The North Louisiana Criminalistics Laboratory Commission is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.
- B. Basis of accounting: Basis of accounting refers to when revenues 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 Laboratory Commission's records are maintained on the modified accrual basis of accounting utilizing the following practices:

Revenues:

Court fees are recorded in the year they are remitted by the courts.

Federal and state grants are recorded when the Laboratory Commission is entitled to the funds.

Expenditures:

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

- C. Budgetary accounting: The annual budget for the Laboratory Commission was adopted on the modified accrual basis of accounting. A comparison of actual revenues and expenditures to budget is presented in the accompanying financial statements.
- D. Encumbrances: The Laboratory Commission does not utilize the encumbrance system to keep track of purchase commitments that have not yet resulted in liabilities, (GASB Cod. Sec. 1600.123).

1. Summary of significant accounting policies - continued

E. Fixed assets: The fixed assets of the Laboratory Commission are accounted for 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 historical cost if historical cost is not available.

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.

The Laboratory Commission is currently in the process of setting up inventory records and assigning asset numbers to be attached to all movables.

F. Vacation and sick leave: Employees of the Laboratory Commission accrue from 5 to 20 days of annual leave each year depending on length of service with the Laboratory Commission. Annual leave must be taken during the year following the employee's anniversary date. Employees accrue from 5 to 30 days sick leave each year depending on length of service with the Laboratory Commission. Sick leave cannot be accumulated from year to year.

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

G. Total column on balance sheet - overview: The total column on the balance sheet - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. Cash and cash equivalents

At December 31, 1998, the Laboratory Commission has cash and cash equivalents totaling \$755,403 as follows:

Demand deposits	<u>\$ 755,403</u>
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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 Laboratory Commission has \$755,403 in deposits. These

deposits are secured from risk by \$100,000 of federal deposit insurance and \$850,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 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 (political subdivision) that the fiscal agent has failed to pay deposited funds upon demand.

4. Fixed assets

The changes in general fixed assets follow:

	<u>Balance 12-31-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-98</u>
Land	76,161	0	0	76,161
Buildings	854,233	69,539	0	923,772
Laboratory & office equipment	2,432,071	437,534	0	2,869,605
Furniture and fixtures	114,821	4,639	0	119,460
Autos	<u>105,109</u>	<u>0</u>	<u>0</u>	<u>105,109</u>
Totals	<u><u>3,582,395</u></u>	<u><u>511,712</u></u>	<u><u>0</u></u>	<u><u>4,094,107</u></u>

Source of funds for fixed asset acquisitions:

General Fund	115,372
Grant Funds	<u>396,340</u>
Total	<u><u>511,712</u></u>

5. Pension plans

Employees of the Commission are members of Public Employee Retirement System. This is a statewide retirement system. This system is a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan follows:

All full-time employees are required to participate in the System. Employees who retire at or after age 50 with at least 20 years of creditable service or at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service. 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 previously 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 Public Employees Retirement System of Louisiana, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2250, or by calling (504) 929-7411.

Funding Policy-Plan members are required by state statute to contribute 9.25 percent of their annual covered salary and the Commission is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. The contribution requirements of plan members and the Commission are established and may be 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. Contributions to the System for the years ending December 31, 1998, 1997 and 1996 were \$71,014, \$69,143 and \$60,799, respectively, equal to the required contributions for each year.

6. Other post-employment benefits

The Commission provides no other post-employment benefits to its employees.

7. Accounts payable

The payables of \$219,232 at December 31, 1998, are as follows:

	<u>General Fund</u>	<u>Total</u>
Accounts payable	217,348	217,348
Payroll taxes payable	<u>1,884</u>	<u>1,884</u>
Total	<u><u>219,232</u></u>	<u><u>219,232</u></u>

8. Litigation

There is no litigation pending against the Laboratory Commission.

9. Name change of the Laboratory Commission

Act 168 of the 1981 Session of the Louisiana Legislature changed the name of the Laboratory Commission from Northwest Louisiana Criminalistics Laboratory Commission to North Louisiana Criminalistics Laboratory Commission.

10. Board of Commissioners:

The Board of Commissioners of the North Louisiana Criminalistics Laboratory Commission serve as the governing body of the entity. They do not receive any compensation for their service.

SUPPORTING SCHEDULES

**NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION
SHREVEPORT, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1998**

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE PASS THROUGH PROGRAMS</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL AND STATE EXPENDITURES</u>
DRUG SCREENING PROGRAM	16.579	97-B1-B.15-0048	24536
DRUG IDENTIFICATION	16.579	98-B1B.03-0068	41560
<u>DIRECT PROGRAM</u> OFFICE OF JUSTICE PROGRAMS DNA IDENTIFICATION ACT OF 1994		98-ON-VX-0003	275470
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>341566</u>
<u>STATE OF LOUISIANA AWARDS</u> CRIME LABORATORY UPGRADE		98-99 AWARDS	110000
TOTAL STATE EXPENDITURES			<u>110000</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the North Louisiana Criminalistics Laboratory Commission and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Milton E. Kelley

Certified Public Accountant

FRED MOREAU, C.P.A., Manager

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May 6, 1999

Mr. Ray Herd, Director and Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

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

I have audited the general purpose financial statements of North Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1998, and have issued my report thereon dated May 6, 1999. I conducted my 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.

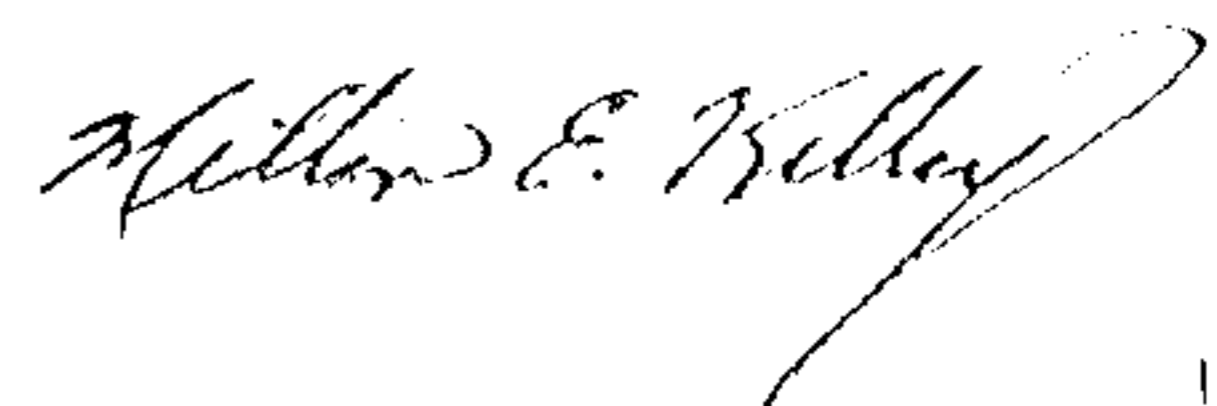
Compliance

As part of obtaining reasonable assurance about whether the North Louisiana Criminalistics Laboratory Commission'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, I do not express such an opinion. The results of my 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 my audit, I considered the North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



10

Milton E. Kelley

Certified Public Accountant

FRED MOREAU, C.P.A., Manager

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May 6, 1999

Mr. Ray Herd, Director and Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

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

COMPLIANCE

I have audited the compliance of the North Louisiana Criminalistics Laboratory Commission 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 North Louisiana Criminalistic Laboratory Commission'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 North Louisiana Criminalistics Laboratory Commission's management. My responsibility is to express an opinion on the North Louisiana Criminalistics Laboratory Commission's compliance based on my audit.

I conducted my 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 I 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 North Louisiana Criminalistics Laboratory Commission's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the North Louisiana Criminalistics Laboratory Commission's compliance with those requirements.

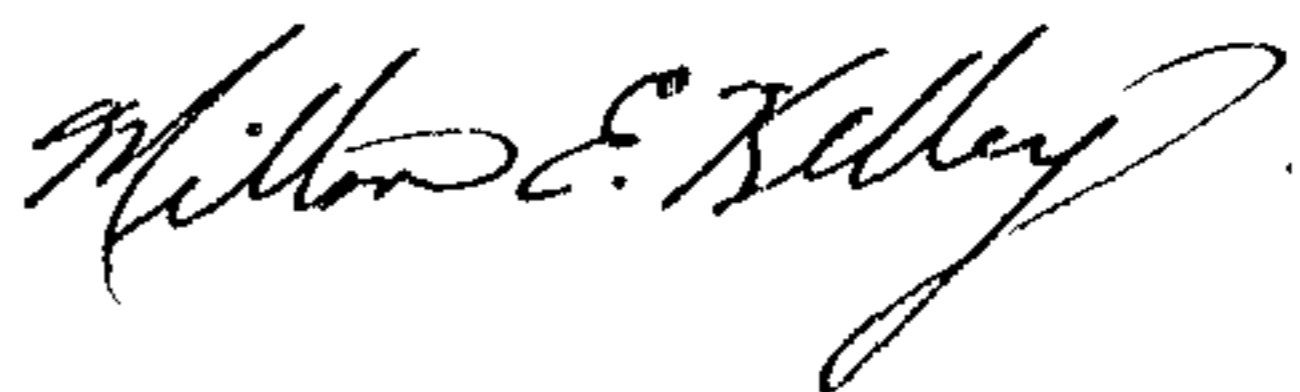
In my opinion, the North Louisiana Criminalistics Laboratory Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

INTERNAL CONTROL OVER COMPLIANCE

The management of the North Louisiana Criminalistics Laboratory Commission 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 my audit, I considered the North Louisiana Criminalistics Laboratory Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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

A handwritten signature in black ink, reading "Milton E. Kelley". The signature is written in a cursive style with a large, sweeping flourish at the end.

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION
SHREVEPORT, LOUISIANA

Summary Schedule of Prior Audit Findings

There were no findings or questioned costs for the audit period ended December 31, 1997

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the North Louisiana Criminalistics Laboratory Commission.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the North Louisiana Criminalistics Laboratory Commission were disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance, for the major federal award program for the North Louisiana Criminalistics Laboratory Commission, expresses an unqualified opinion.
6. There are no findings relative to the major federal award program for the North Louisiana Criminalistics Laboratory Commission reported in Part C of this schedule.
7. The program tested as a major program was the Office of Justice Programs DNA Identification Act of 1944, # 98-ON-VX-0003.
8. The threshold for distinguishing Types A and B programs was \$300,000. However, the DNA program was chosen to be a major program due to its size.
9. The North Louisiana Criminalistics Laboratory Commission met the 50% coverage rule with no reason to make the low-risk auditee determination.

B. Findings-Financial Statements Audit: None

C. Findings and Questioned Costs - Major Federal Award Programs Audit: None

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION
SHREVEPORT, LOUISIANA

Summary Schedule of Audit Findings for the Louisiana Legislative Auditor
December 31, 1998

Summary Schedule of Prior Audit Findings

There were no findings or management letter comments for the prior year ended December 31, 1997.

Corrective Action Plan for Current Year Audit Findings

There were no findings or management letter comments for the year ended December 31, 1998.