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**ACADIANA CRIMINALISTICS
LABORATORY COMMISSION
FINANCIAL REPORT
DECEMBER 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7-19-00

C O N T E N T S

	Exhibit	Page
INDEPENDENT AUDITORS' REPORT	-	1 and 2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)		
Combined balance sheet - all fund types and account groups	A	4 and 5
Statements of revenues, expenditures and changes in fund balance - governmental fund type	B	6
Statement of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual - general fund	C	7 and 8
Notes to financial statements	-	9 - 14
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>		
	-	15 and 16
Schedule of findings and questioned costs:		17
Schedule of prior year findings		18



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To Acadiana Criminalistics
Laboratory Commission
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. 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 Acadiana Criminalistics Laboratory Commission as of December 31, 1999, 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 May 30, 2000, on our consideration of Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Acadiana 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 stated in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the 1998 fiscal year, which is included for comparative purposes, was taken from the financial report of Acadiana Criminalistics Laboratory Commission for that year in which we expressed a qualified opinion on the combined (general purpose), individual fund and account group financial statements due to the omission of required year 2000 disclosures.

Broussard, Poché, Lewis + Bruant, L.L.P.

Lafayette, Louisiana
May 30, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

ASSETS	Governmental	Account Groups	
	Fund Type	General	General Long-
	General	Fixed Assets	Term Debt
Cash	\$ 46,210	\$ -	\$ -
Investments	481,438	-	-
Court costs receivable	68,617	-	-
Other receivables	-	-	-
Land, building, and equipment	-	1,324,229	-
Amount to be provided for retirement of general long-term debt	-	-	7,748
Total assets	<u>\$ 596,265</u>	<u>\$ 1,324,229</u>	<u>\$ 7,748</u>
LIABILITIES			
Accounts payable	\$ 7,538	\$ -	\$ -
Accrued liabilities	6,435	-	-
Accrued compensated absences	-	-	7,748
Total liabilities	<u>\$ 13,973</u>	<u>\$ -0-</u>	<u>\$ 7,748</u>
FUND EQUITY			
Investment in general fixed assets	\$ -	\$ 1,324,229	\$ -
Fund balance -			
Unreserved:			
Undesignated	<u>582,292</u>	<u>-</u>	<u>-</u>
Total fund equity	<u>\$ 582,292</u>	<u>\$ 1,324,229</u>	<u>\$ -0-</u>
Total liabilities and fund equity	<u>\$ 596,265</u>	<u>\$ 1,324,229</u>	<u>\$ 7,748</u>

See Notes to Financial Statements.

Totals	
(Memorandum Only)	
<u>1999</u>	<u>1998</u>
\$ 46,210	\$ 23,438
481,438	410,169
68,617	54,158
-	4,502
1,324,229	1,300,901
<u>7,748</u>	<u>6,203</u>
<u>\$1,928,242</u>	<u>\$1,799,371</u>
\$ 7,538	\$ 19,197
6,435	3,666
<u>7,748</u>	<u>6,203</u>
<u>\$ 21,721</u>	<u>\$ 29,066</u>
\$1,324,229	\$1,300,901
<u>582,292</u>	<u>469,404</u>
<u>\$1,906,521</u>	<u>\$1,770,305</u>
<u>\$1,928,242</u>	<u>\$1,799,371</u>

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE
 Years Ended December 31, 1999 and 1998

	<u>General Fund</u>	
	<u>1999</u>	<u>1998</u>
Revenues:		
Intergovernmental	\$ 85,346	\$ 91,441
Fines and forfeits	836,300	769,938
Interest	22,036	22,671
Miscellaneous	<u>1,248</u>	<u>13,503</u>
Total revenues	\$ 944,930	\$ 897,553
Expenditures:		
Current -		
Public safety	<u>832,042</u>	<u>961,919</u>
Excess (deficiency) of revenues over expenditures	\$ 112,888	\$ (64,366)
Fund balance, beginning	<u>469,404</u>	<u>533,770</u>
Fund balance, ending	<u>\$ 582,292</u>	<u>\$ 469,404</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

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

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
State grant	\$ 65,000	\$ 75,772	\$ 10,772	\$ 72,039
Federal grant	9,575	9,574	(1)	19,402
Fines and forfeits -				
Court costs	849,475	836,300	(13,175)	769,938
Interest	20,950	22,036	1,086	22,671
Miscellaneous -				
In-kind contributions	-	-	-	5,884
Other	1,455	1,248	(207)	7,619
Total revenues	<u>\$ 946,455</u>	<u>\$ 944,930</u>	<u>\$ (1,525)</u>	<u>\$ 897,553</u>
Expenditures:				
Current -				
Public safety -				
Personnel costs	\$ 597,553	\$ 597,753	\$ (200)	\$ 540,027
Workman's compensation	6,300	6,835	(535)	5,799
Travel and training	10,400	10,357	43	19,809
Printing	1,000	979	21	720
Telephone and utilities	17,700	19,331	(1,631)	18,702
Equipment rental	1,250	1,158	92	2,126
Repairs and maintenance	27,100	26,786	314	29,429
Insurance	5,817	5,817	-	14,704
Office supplies	2,200	1,929	271	5,789
Postage and shipping	3,250	3,282	(32)	-
Lab supplies	22,800	24,696	(1,896)	83,692
Vehicle and maintenance supplies	2,100	2,143	(43)	1,380
Professional services	11,250	11,129	121	5,712
DNA services	9,000	11,375	(2,375)	70,689
Equipment purchases	20,000	15,403	4,597	63,197
Miscellaneous	2,500	2,716	(216)	2,281
Training - Grant	13,840	13,840	-	25,824
Supplies and equipment - Grant	74,463	74,463	-	72,039
Other - grant	2,050	2,050	-	-
Total expenditures	<u>\$ 830,573</u>	<u>\$ 832,042</u>	<u>\$ (1,469)</u>	<u>\$ 961,919</u>

(continued)

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

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

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>1999</u>		Variance -	1998
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 115,882</u>	\$ 112,888	<u>\$ (2,994)</u>	\$ (64,366)
Fund balance, beginning		<u>469,404</u>		<u>533,770</u>
Fund balance, ending		<u>\$ 582,292</u>		<u>\$ 469,404</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Acadiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statute 40:2267.1. The Commission is governed by a 21 member board of commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriffs, district attorneys, and one council/police jury member appointed by the parish councils/police juries of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigation.

The operations of the Commission are administered through a director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southwest Louisiana parishes enumerated above with operations located in Iberia Parish.

No entities meet the above criteria for inclusion as a component unit of Acadiana Criminalistics Laboratory Commission.

NOTES TO FINANCIAL STATEMENTS

Fund accounting:

Acadiana Criminalistics Laboratory Commission uses one fund and two account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

The General Fund, a governmental fund type, is the general operating fund of the Commission, and is used to account for all the financial resources of the Commission.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The major source of revenues is court costs which is susceptible to accrual.

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is

NOTES TO FINANCIAL STATEMENTS

utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash and investments:

Cash consists of amounts in demand deposit accounts for the Commission.

Investments consist of amounts invested in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool and which local governments are authorized to invest in. These investments do not fall under the requirements of GASB Statement 31. Therefore, investments are stated at cost.

Fixed assets:

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

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

Assets in the general fixed assets account group are not depreciated.

Compensated absences:

Employees of Acadiana Criminalistics Laboratory Commission earn vacation pay at the rate of 4 to 12 hours per month. Employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above forty hours is automatically converted to sick leave. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

NOTES TO FINANCIAL STATEMENTS

Memorandum only - total columns:

Total columns on the combined balance sheet are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles.

Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

Note 2. Legal Compliance

The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1. Budgeted amounts are as originally adopted or as amended in accordance with procedures detailed above.

Note 3. Deposits and Investments

At December 31, 1999, the carrying amount of the Commission's deposits was \$46,210 and the bank balance was \$89,671. The entire bank balance was covered by federal depository insurance.

Investments held at December 31, 1999 consist of \$481,438 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1999 is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments.

NOTES TO FINANCIAL STATEMENTS

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Note 4. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, <u>01/01/99</u>	Additions	Deletions	Balance, <u>12/31/99</u>
Land	\$ 43,111	\$ -	\$ -	\$ 43,111
Building and improvements	475,201	-	-	475,201
Equipment	<u>782,589</u>	<u>32,780</u>	<u>9,452</u>	<u>805,917</u>
	<u>\$1,300,901</u>	<u>\$ 32,780</u>	<u>\$ 9,452</u>	<u>\$1,324,229</u>

Note 5. Long-term Debt

During the year ended December 31, 1999, the following changes occurred in the liability reported in the general long-term debt account group:

	Balance, <u>01/01/99</u>	Additions	Reductions	Balance, <u>12/31/99</u>
Compensated absences	\$ <u>6,203</u>	\$ <u>1,545</u>	\$ <u>-0-</u>	\$ <u>7,748</u>

Note 6. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 1999.

NOTES TO FINANCIAL STATEMENTS

Note 7. Defined Benefit Pension Plan

All permanent employees of Acadiana Criminalistics Laboratory Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system.

Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by state statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Commission is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Commission are established by statute. The Commission's contribution to PERS for the years ended October 31, 1999, 1998 and 1997 were \$42,457, \$38,399 and \$35,341, respectively, equal to the required contribution each year.



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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

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To Acadiana Criminalistics
Laboratory Commission
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000. 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 Commission'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 Commission'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 relatively 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. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of management and those other governments from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poché, Lewis & Breau, L.L.P.

Lafayette, Louisiana
May 30, 2000

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

We have audited the financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000. 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. Our audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

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

Internal Control

Material Weaknesses ___ Yes X No
Reportable Conditions ___ Yes X None Reported

Compliance

Compliance Material to Financial Statements ___ Yes X No

Section II - Financial Statement Findings

No matters were reported.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.