

**DISTRICT ATTORNEY OF THE
FOURTH JUDICIAL DISTRICT**

STATE OF LOUISIANA

**PARISHES OF
MOREHOUSE AND OUACHITA**

**AUDIT REPORT
DECEMBER 31, 2002**

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

FINANCIAL REPORT
DECEMBER 31, 2002

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DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

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INDEPENDENT AUDITOR'S REPORT

Honorable Jerry Jones
District Attorney of the Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

We have audited the accompanying component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 2002, as listed in the table of contents. These component unit financial statements are the responsibility of the District Attorney of the Fourth Judicial District. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall component unit 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 Fourth Judicial District as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2003, on our consideration of District Attorney of the Fourth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

District Attorney of the Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

Our audit was performed for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the component unit financial statements. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

Donald, Tucker, Betts & Knight

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana
June 24, 2003

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP

DECEMBER 31, 2002

G O V E R N M E N T A L

<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals</u> (Memorandum Only) <u>2002</u> <u>2001</u>
\$ 1,957,785	\$ 8,865	\$ 0	\$ 1,966,650
42,629	0	0	43,316
0	28,531	0	34,404
43,269	0	0	43,269
51,360	0	0	51,360
<u>0</u>	<u>0</u>	<u>820,938</u>	<u>820,938</u>
<u>\$ 2,095,043</u>	<u>\$ 37,396</u>	<u>\$ 820,938</u>	<u>\$ 2,959,250</u>
<u>\$ 1,823,420</u>			<u>\$ 1,823,420</u>

ASSETS

Cash

Receivables:

Commissions on fines and forfeitures

Grants from the Louisiana Department of Health and Human Resources

Interfund receivables

Other governmental units

Equipment

TOTAL ASSETS

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP

DECEMBER 31, 2002

GOVERNMENTAL

	<u>General Fund</u>	<u>Special Revenue Fund</u>	Account Group	Totals (Memorandum Only)
District			General	2002
Attorney's Expense		Title IV-D Reimbursements	Fixed Assets	2001
		Adolescent Diversion Program Grant		2002
LIABILITIES				
Accounts payable	\$ 145,034	\$ 0	\$ 0	\$ 145,034
Due to interfund payables	<u>0</u>	<u>37,396</u>	<u>0</u>	<u>43,269</u>
Total Liabilities	<u>145,034</u>	<u>37,396</u>	<u>0</u>	<u>188,303</u>
FUND BALANCE				
Investment in general fixed assets	0	0	820,938	737,149
Fund balance unreserved - undesignated	<u>1,950,009</u>	<u>0</u>	<u>0</u>	<u>1,950,009</u>
Total Fund Balance	<u>1,950,009</u>	<u>0</u>	<u>820,938</u>	<u>2,770,947</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,095,043</u>	<u>\$ 37,396</u>	<u>\$ 820,938</u>	<u>\$ 2,959,250</u>

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES, BY FUND
GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 2002

GOVERNMENTAL

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
	District	Adolescent	(Memorandum Only)
	Attorney's	Diversion	
	<u>Expense</u>	Program	<u>2002</u>
		Grant	<u>2001</u>
REVENUES			
Commissions on fines, forfeitures & court costs	\$ 406,717	\$ 0	\$ 406,717
Commissions on bonds	236,710	0	236,710
Check collection fees	292,377	0	292,377
Grants – IV-D	0	367,338	367,338
Grants – other	341,667	0	341,667
Grants – ADP	0	36,491	36,491
Use of money and property – interest earning	71,761	107	71,868
Other revenues	254,835	0	254,835
Contraband forfeitures	<u>16,556</u>	<u>0</u>	<u>16,556</u>
Total Revenue	<u>1,620,623</u>	<u>367,445</u>	<u>2,024,559</u>
			<u>1,794,638</u>
EXPENDITURES			
Current:			
Auto expense	\$ 44,879	\$ 0	\$ 44,879
Communications	20,336	0	20,336
Data processing	22,004	0	22,004
Continued			17,209

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES, BY FUND
GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 2002

GOVERNMENTAL

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>	
District		Adolescent		
Attorney's	Title IV-D	Diversion		
<u>Expense</u>	<u>Reimbursements</u>	Program		
		Grant	<u>2002</u>	<u>2001</u>
EXPENDITURES - continued				
Current:				
Grants	65,345	80,154	3,123	148,622
Investigations	11,175	0	0	11,175
Office supplies / service	148,497	0	0	148,497
L.A.C.E. expenditures	134,596	0	0	134,596
Salaries	242,722	0	0	242,722
Payroll taxes	3,571	0	0	3,571
Seminars	30,840	0	0	30,840
Other expenditures	69,266	0	0	69,266
Intergovernmental transfers:				
Morehouse Parish Police Jury:				
General Fund	0	9,416	0	9,416
Criminal Court Fund	116,000	0	0	116,000
Ouachita Parish Police Jury:				
General Fund	0	0	0	0
Criminal Court Fund	715,594	168,031	0	883,625
Continued				728,391

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES, BY FUND
GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 2002

GOVERNMENTAL

	<u>General Fund</u>	<u>Special Revenue Fund</u>	
		Adolescent	Totals
	District	Diversion	(Memorandum Only)
	Attorney's	Program	2002
	Expense	Grant	2001
	Title IV-D		
	Reimbursements		
Capital outlay:			
Current expenditures	75,530	0	75,530
Total Expenditures	<u>1,700,355</u>	<u>3,123</u>	<u>1,624,966</u>
EXCESS OF REVENUES (EXPENDITURES) OVER EXPENDITURES (REVENUES)	<u>(79,732)</u>	<u>33,368</u>	<u>169,672</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	143,212	0	143,212
Operating transfers out	<u>0</u>	<u>(33,368)</u>	<u>(147,229)</u>
	<u>143,212</u>	<u>(33,368)</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	63,480	0	63,480
FUND BALANCE, BEGINNING OF YEAR	<u>1,886,529</u>	<u>0</u>	<u>1,886,529</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,950,009</u>	<u>\$ 0</u>	<u>\$ 1,886,529</u>

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES –
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Commissions on fines, forfeitures and court costs	\$ 440,000	\$ 406,717	\$(33,283)
Commissions on bonds	219,600	236,710	17,110
Check collection fee	260,000	292,377	32,377
Grants – IV-D	361,904	0	(361,904)
Grants – other	192,000	341,667	149,667
Interest income	55,800	71,761	15,961
Other revenues	240,696	254,835	14,139
Contraband forfeitures	20,000	16,556	(3,444)
Total revenues	<u>1,790,000</u>	<u>1,620,623</u>	<u>(169,377)</u>
EXPENDITURES			
Current:			
Auto expense	34,000	44,879	(10,879)
Communications	17,732	20,336	(2,604)
Data processing	24,000	22,004	1,996
Grants	87,000	65,345	21,655
Investigation	12,000	11,175	825
Office supplies / service	142,000	148,497	(6,497)
L.A.C.E	180,000	134,596	45,404
Salaries	140,000	242,722	(102,722)
Seminars	36,000	30,840	5,160
Payroll taxes	0	3,571	(3,571)
Other expenditures	158,303	69,266	89,037
Intergovernmental transfers:			
Morehouse Parish Police Jury:			
General Fund	15,000	0	15,000
Criminal Court Fund	86,000	116,000	(30,000)
Ouachita Parish Police Jury:			
General Fund	0	0	0
Criminal Court Fund	814,000	715,594	98,406
Capital outlay:			
Current expenditures	<u>48,000</u>	<u>75,530</u>	<u>(27,530)</u>
Total expenditures	<u>1,794,035</u>	<u>1,700,355</u>	<u>93,680</u>

Continued

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES –
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>General Fund Actual</u>	<u>Variance</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,035)	(79,732)	(75,697)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	143,212	143,212
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,035)	63,480	67,515
FUND BALANCE, BEGINNING OF YEAR	<u>1,886,529</u>	<u>1,886,529</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,882,494</u>	<u>\$ 1,950,009</u>	<u>\$ 67,515</u>

See accompanying notes to financial statements

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 Fourth Judicial District encompasses the parishes of Morehouse and Ouachita.

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 accounting principles generally accepted in the United States of America for state and local government (the latest codification issued June 30, 2002). 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 Fourth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is 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 Fourth Judicial District is a component unit of the Morehouse and Ouachita Parish Police Juries. For reporting purposes, the entity is considered to be a component unit of the Ouachita Parish Police Jury inasmuch as it provides significantly more support to the reporting entity than does the Morehouse 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 based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following funds and the account group presented in the financial statements are described as follows:

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types:

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 expenditures of his office. In addition, a \$20 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 Social Services, Office of Family Support 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.

Special Revenue Fund (Adolescent Diversion Program)

The Special Revenue Fund consists of grants of state funds from the Louisiana Department of Hospitals. The grants are six months in length for the purpose of identification and counseling of young adults as first offense drug abusers or at risk to the community so as to return them as a productive part of society. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred into the expending funds leaving a zero fund balance.

Account Group:

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for fixed assets in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. CRIMINAL COURT FUNDS

At the beginning of 1988, the District Attorney of the Fourth Judicial District assumed administrative responsibilities over the criminal court funds for Morehouse and Ouachita parishes from the respective police juries. The criminal court fund is established by statute to defray the expenditures of the District Attorney of the Fourth Judicial District's office. The transfer of the fund from the police juries was approved by the Chief Judge. On October 10, 1989, at the District Attorney of the Fourth Judicial District's request, the Attorney General issued an opinion determining that the criminal court fund must be administered by the respective police jury. The District Attorney of the Fourth Judicial District reverted the funds back to the police juries as of January 1, 1990. For the year ending December 31, 2002, the criminal court funds were administered by the police juries and are, therefore, not included in these financial statements.

C. LONG-TERM LIABILITIES

There are no long-term liabilities at December 31, 2002.

D. CONCENTRATION OF RISK

The District Attorney of the Fourth Judicial District maintains cash balances at several banks. Financial instruments at all banks at December 31, 2002 were adequately insured.

E. 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 District Attorney of the Fourth 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.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)

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

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 sources/use) are accounted for as other financing sources/uses.

F. BUDGETARY PRACTICES

An annual operating budget is adopted each year for the General Fund, and the same basis of accounting is used to reflect actual revenues and expenditures recognized on a basis of accounting principles generally accepted in the United States of America. All appropriations lapse at year-end and any unexpended fund balance is carried forward into subsequent years. Formal budget integration is not employed as a management control device, and the District Attorney of the Fourth Judicial District does not use encumbrance accounting.

No budget is prepared for the Title IV-D Reimbursements Special Revenue Fund, as all receipts are reimbursements of expenditures made by other funds and are reimbursed to those funds.

G. 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 position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Certain comparative data have been reclassified to present such amounts consistent with the current year’s presentation.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance, beginning of year	\$ 737,149
Additions	83,789
Disposal	<u>0</u>
Balance, end of year	<u>\$ 820,938</u>

During 1993, the District Attorney of the Fourth Judicial District adopted a fixed asset capitalization policy that states any item costing \$500 or greater will be assigned an inventory number and tag, and accounted for in the General Fixed Assets Account Group, thereby reducing the size and volume of individual small items comprised in the account group.

NOTE 3 – EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of police juries of Morehouse and Ouachita parishes or directly by the State of Louisiana.

NOTE 4 – IV-D REIMBURSEMENT GRANT

The District Attorney of the Fourth 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 93.563. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4 – IV-D REIMBURSEMENT GRANT (Continued)

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, 2002.

	<u>December 31, 2002</u>
Title IV-D Program Activity:	
Cash receipts	\$ 403,201
Cash disbursed	367,338

Following is a reconciliation of program cash receipts to revenues:

	<u>December 31, 2002</u>
Cash receipts listed above	\$ 403,201
Adjustments:	
Add accounts receivable, end of year	28,531
Deduct accounts receivable, beginning of year	<u>64,394</u>
Total IV-D revenues	<u>\$ 367,338</u>

NOTE 5 – PENSION PLANS

The District Attorney of the Fourth Judicial District and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System. The District Attorney and certain other employees are paid through the *Fourth Judicial District*. All other employees are paid by the Ouachita Parish Police Jury. The administrative staff of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana. Other than the contribution required by the District Attorney's Retirement System and recorded as an expenditure, the District Attorney's office does not guarantee any of the benefits granted by the above retirement system.

NOTE 6 – INTERFUND RECEIVABLES/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 occurs in the following year.

NOTE 7 – PRIOR YEAR FINDINGS

There were no prior year findings or management letter comments.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2002

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U. S. Department of Health and Human Services:			
Pass-through Programs from:			
State Department of Social Services			
Child Support Enforcement	93.563		\$ 367,338
Adolescent Diversion Program	93.959		36,491
U. S. Department of Justice:			
Pass-through Program from Louisiana			
Commission on Law Enforcement and Administration of Criminal Justice			
Juvenile Accountability Incentive Block Grant	16.523		110,638
Violent Crime/Drug Control & System Improvement System Block Grant	16.579		63,284
Community Gun Violence Prosecution Program Grant	16.609		53,710
Violence Against Women Formula Grant	16.588		<u>64,035</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 695,496</u>

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2002

FEDERAL FINANCIAL ASSISTANCE

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the Fourth Judicial District 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.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002

	<u>Federal CFDA Number</u>
U. S. Department of Health and Human Services:	
Pass-through Programs from:	
State Department of Social Services	
Child Support Enforcement	93.563
Adolescent Diversion Program	93.959
U. S. Department of Justice:	
Pass-through Program from Louisiana	
Commission on Law Enforcement and	
Administration of Criminal Justice	
Juvenile Accountability Incentive	
Block Grant	16.523
Violent Crime/Drug Control & System	
Improvement System Block Grant	16.579

There were no prior year findings.

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

2806 KILPATRICK BOULEVARD

MONROE, LOUISIANA 71201-5139

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

Honorable Jerry Jones
District Attorney of the
Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 24, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Fourth Judicial District's component unit 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 on noncompliance that are required to be reported under *Government Auditing Standards*.

District Attorney of the Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fourth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit 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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Fourth Judicial District and the Legislative Auditor of the State of Louisiana and the federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Donald, Tucker, Betts & Knight

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana
June 24, 2003

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

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

Honorable Jerry Jones
District Attorney of the Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

Compliance

We have audited the compliance of the District Attorney of the Fourth Judicial District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The District Attorney of the Fourth Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Fourth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Fourth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Fourth Judicial District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney of the Fourth Judicial District's compliance with those requirements.

District Attorney of the Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

In our opinion, the District Attorney of the Fourth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

Internal Control Over Compliance

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Fourth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Fourth Judicial District, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Donald, Tucker, Betts & Knight

DONALD, TUCKER, BETTS & KNIGHT, L.L.C.

Monroe, Louisiana
June 24, 2003

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the component unit financial statements of the District Attorney of the Fourth Judicial District.
2. No instances of noncompliance material to the financial statements of the District Attorney of the Fourth Judicial District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
3. The auditor's report on compliance for the major federal award programs for the District Attorney of the Fourth Judicial District expresses an unqualified opinion on all major federal programs.
4. There were no audit findings relative to the major federal award programs for the District Attorney of the Fourth Judicial District.
5. The programs tested as major programs included: Child Support Enforcement, CFDA #93.563.
6. The threshold used for distinguishing between Type A and B programs was \$300,000.
7. The District Attorney of the Fourth Judicial District qualified as a low-risk audit.

FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

There were no findings.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

SCHEDULE OF FINDINGS AND QUESTIONED COST
YEAR ENDED DECEMBER 31, 2002

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

		Questioned <u>Costs</u>
U. S. Department of Health and Human Services:		
Pass-through Programs from:		
State Department of Social Services		
Child Support enforcement	93.563	None

FORM SF-SAC (3-20-2001)

U.S. DEPT. OF COMM.- Econ. and Stat. Admin.- U.S. CENSUS BUREAU ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates On or After January 1, 2001

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Federal Audit Clearinghouse 1201 E. 10th Street Jeffersonville, IN 47132

GENERAL INFORMATION (To be completed by auditee, except for Item 7)

1. Fiscal period ending date for this submission: Month 12 / Day 31 / Year 2002. 2. Type of Circular A-133 audit: 1 [X] Single audit. 3. Audit period covered: 1 [X] Annual. 4. Date received by Federal clearinghouse. 5. Employer Identification Number (EIN): 721112835. b. Are multiple EINs covered in this report? 2 [X] No.

6. AUDITEE INFORMATION: a. Auditee name STATE OF LOUISIANA DISTRICT ATTORNEY OF THE 4TH JUDICIAL DIST. b. Auditee address (Number and street) P.O. BOX 1652, City MONROE, State LA, ZIP + 4 Code 71210-1652. c. Auditee contact Name CAROLYN TRAWICK, Title PURCHASING MANAGER / ACCOUNTANT. d. Auditee contact telephone (318) 388 - 4720. e. Auditee contact FAX (Optional) (318) 327 - 1420. f. Auditee contact E-mail (Optional) OPDA@BAYOU.COM.

7. AUDITOR INFORMATION (To be completed by auditor): a. Auditor name DONALD, TUCKER, BETTS & KNIGHT, L.L.C. b. Auditor address (Number and street) 2806 KILPATRICK BOULEVARD, City MONROE, State LA, ZIP + 4 Code 71201-5139. c. Auditor contact Name BARNEY M. TUCKER, Title PARTNER. d. Auditor contact telephone (318) 387 - 0376. e. Auditor contact FAX (Optional) (318) 322 - 1911. f. Auditor contact E-mail (Optional) BTUCKER@DTBCPA.COM.

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official: Carolyn Trawick

Date: 6/26/03

Printed Name/Title of certifying official: CAROLYN TRAWICK PURCHASING MANAGER/ACCOUNTANT

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 8, 9, and 10, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor: Barney M. Tucker

Date: 6/26/03

GENERAL INFORMATION - Continued

8. Did the auditee expend more than \$25,000,000 in Federal awards during the fiscal year? (Mark (X) one box)

- 1 [] Yes - Identify Cognizant Agency in Part I, Item 9
2 [X] No - SKIP to Part II, Item 1

9. Indicate which Federal awarding agency provided the predominant amount of direct funding in fiscal year 2000. (Mark (X) one box) However, if cognizance has been reassigned, see instructions.

- 02 [] Agency for International Development
10 [] Agriculture
11 [] Commerce
12 [] Defense
84 [] Education
81 [] Energy
66 [] Environmental Protection Agency
83 [] Federal Emergency Management Agency
93 [] Health and Human Services
14 [] Housing and Urban Development
15 [] Interior
16 [] Justice
17 [] Labor
47 [] National Science Foundation
20 [] Transportation
[] Other - Specify:

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

- 1 [X] Unqualified opinion
2 [] Qualified opinion
3 [] Adverse opinion
4 [] Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

- 1 [] Yes
2 [X] No

3. Is a reportable condition disclosed?

- 1 [] Yes
2 [X] No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

- 1 [] Yes
2 [] No

5. Is a material noncompliance disclosed?

- 1 [] Yes
2 [X] No

FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

- 1 [X] Unqualified opinion
2 [] Qualified opinion
3 [] Adverse opinion
4 [] Disclaimer of opinion

2. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than \$300,000 in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA SOP 98-3 chapter 10)

- 1 [] Yes
2 [X] No

3. What is the dollar threshold to distinguish Type A and Type B programs? (§ .520(b))

\$ 300,000

4. Did the auditee qualify as a low-risk auditee? (§ .530)

- 1 [X] Yes
2 [] No

5. Is a reportable condition disclosed for any major program? (§ .510(a)(1))

- 1 [] Yes
2 [X] No - SKIP to Item 7

6. Is any reportable condition reported as a material weakness? (§ .510(a)(1))

- 1 [] Yes
2 [] No

7. Are any known questioned costs reported? (§ .510(a)(3) or (4))

- 1 [] Yes
2 [X] No

8. Was a Summary Schedule of Prior Audit Findings prepared? (§ .315(b))

- 1 [X] Yes
2 [] No

9. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)

- 02 [] Agency for International Development
10 [] Agriculture
23 [] Appalachian Regional Commission
11 [] Commerce
94 [] Corporation for National and Community Service
12 [] Defense
84 [] Education
81 [] Energy
66 [] Environmental Protection Agency
83 [] Federal Emergency Management Agency
39 [] General Services Administration
93 [] Health and Human Services
14 [] Housing and Urban Development
03 [] Institute for Museum Services
15 [] Interior
16 [] Justice
17 [] Labor
09 [] Legal Services Corp
43 [] National Aeronautics and Space Administration
89 [] National Archives and Records Administration
05 [] National Endowment for the Arts
06 [] National Endowment for the Humanities
47 [] National Science Foundation
07 [] Office of National Drug Control Policy
59 [] Small Business Administration
96 [] Social Security Administration
19 [] State
20 [] Transportation
21 [] Treasury
82 [] United States Information Agency
64 [] Veterans Affairs
00 [X] None
[] Other - Specify:

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives [X]
• and, if not marked above, the cognizant agency (if identified in Part I, Item 9) []

Count total number of boxes marked above and submit this number of reporting packages

1

FEDERAL PROGRAMS - Continued (Page 3 - #1 of 1)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR		11. AUDIT FINDINGS					
CFDA Number (a)	Research and development (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
Federal Agency Prefix ¹	Extension ²			1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No		
9 3	.563	CHILD SUPPORT ENFORCEMENT	\$ 367,338 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	N/A
9 3	.959	ADOLESCENT DIVERSION PROGRAM	\$ 36,491 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	N/A
1 6	.523	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT	\$ 110,638 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	N/A
1 6	.579	VIOLENT CRIME / DRUG CONTROL AND SYSTEM IMPROVEMENT GRANT	\$ 63,284 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	N/A
1 6	.588	VIOLENCE AGAINST WOMEN FORMULA GRANT	\$ 64,035 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	N/A
1 6	.609	COMMUNITY GUN VIOLENCE PROSECUTION PROGRAM	\$ 53,710 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	N/A
			\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
			\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
			\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
			\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		
TOTAL FEDERAL AWARDS EXPENDED			\$ 695,496 .00				

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.
² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)
³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.
A. Activities allowed or unallowed F. Equipment and real property management K. Real property acquisition and relocation assistance O. None
B. Allowable costs/cost principles G. Matching, level of effort, earmarking L. Reporting P. Other
C. Cash management H. Period of availability of Federal funds M. Subrecipient monitoring
D. Davis - Bacon Act I. Procurement and suspension and debarment N. Special tests and provisions
E. Eligibility J. Program income

⁴ N/A for NONE

Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	N / A	16	31	46	61
2		17	32	47	62
3		18	33	48	63
4		19	34	49	64
5		20	35	50	65
6		21	36	51	66
7		22	37	52	67
8		23	38	53	68
9		24	39	54	69
10		25	40	55	70
11		26	41	56	71
12		27	42	57	72
13		28	43	58	73
14		29	44	59	74
15		30	45	60	75

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.