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

FINANCIAL REPORT
DECEMBER 31, 1980

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

Release Date Jan 13 1981

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

FINANCIAL REPORT
DECEMBER 31, 1986

CONTENTS

	P.A.G.E
INDEPENDENT AUDITOR'S REPORT	1
COMPONENT UNIT FINANCIAL STATEMENTS	
Balance Sheet - All Fund Types and Account Group	2
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund Types	3
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GARP Basis) and Actual	4 - 5
Notes to financial statements	6 - 11
SUPPLEMENTARY INFORMATION	
INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	12 - 13
Schedule of Federal Financial Assistance	14
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	15 - 14
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	17 - 18
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR AND NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS	19 - 20
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	21 - 23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS	24 - 26

DONALD, TUCKER AND BETTS

INDEPENDENT ACCOUNTING CORPORATION

CENTRAL PUBLIC ACCOUNTANTS

2000 POLYMER DRIVE

MOBILE, ALABAMA 36688

JOHN DONALD JR., CPA (Retired)

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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, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Fourth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. These 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 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 at December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Donald, Tucker & Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana

June 13, 1999

DISTRICT ATTORNEY OF THE FOURTH
 JUDICIAL DISTRICT
 STATE OF ARIZONA
 Facilities of Mesquon and Oaschita

BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUP
 DEC-30-1968 11, 1968

<u>GENERAL FUND</u>		<u>G. O. V. E. R. N. M. E. N. T. A. S.</u>		<u>ACCOUNT GROUP</u>		<u>TOTALS</u>	
<u>DISTRICT ATTORNEY'S SERVICES</u>	<u>TITLE 15-B REVENUE-HEALTH</u>	<u>SPENDING RESERVE FUND ALLOCATIONS DIVISION PROGRAM GRANT</u>	<u>GENERAL FUND</u>	<u>FIXED ASSETS</u>	<u>PERSONAL</u>	<u>GOVERNMENT OBL.</u>	<u>1968</u>
\$1,700,842	\$ 75,847	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,776,689
10,889	0	0	0	0	0	0	10,889
11,349	25,394	0	0	0	0	0	36,743
101,212	0	0	0	0	0	0	101,212
162,883	0	0	0	0	0	0	162,883
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$1,886,373	\$132,111	\$ 0	\$ 0	\$18,852	\$ 0	\$ 0	\$2,035,136

ASSETS

Cash
 Receivables
 Commissions on fines and forfeitures
 Grants from the Legislature
 Department of Health and Human Resources
 Inland Revenue
 Other governmental units
 Equipment
 TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 69,842	\$	0	0	0	0	0	0	\$ 69,842	\$	14,631
Other liabilities	0	0	0	0	0	0	0	0	0	0	4,338
Due to interfund payables	0	101,311	0	0	0	0	0	0	101,311	0	112,778
Due to other governmental entities	71,746	0	0	0	0	0	0	0	71,746	0	102,888
Deferred revenues	0	0	0	0	0	0	0	0	0	0	14,583
Total liabilities	142,188	101,311	0	0	0	0	0	0	142,188	0	348,980

FUND BALANCE

Investment in general fixed assets	0	0	0	0	0	0	0	0	0	0	483,884
Fund balance - unreserved-undesignated	1,466,561	0	0	0	0	0	0	0	1,466,561	0	1,038,898
Total fund balance	1,466,561	0	0	0	0	0	0	0	1,466,561	0	1,522,184

TOTAL LIABILITIES AND FUND BALANCE

	\$1,588,119	\$101,311	\$	\$	\$	\$	\$	\$	\$2,054,911	\$	\$1,776,112
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See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE EIGHTH
 JUDICIAL DISTRICT
 STATE OF MISSISSIPPI
 Barlowe of Postoffice and Sanachita

STATEMENT OF RECEIPTS, EXPENDITURES, AND
 CHANGES IN FUND BALANCES, BY FUNDS
 GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1996

S T A T E M E N T

	CURRENT FUND		SPECIAL SERVICES FUND		ADDITIONAL PROGRAMS		TOTAL		TOTAL	
	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES
REVENUES										
Commissions on fines, forfeitures & court costs	282,144	0	0	0	0	0	282,144	0	282,144	0
Cash collections fees	239,466	0	0	0	0	0	239,466	0	239,466	0
Grants - 19-0	285,279	158,938	158,938	0	0	0	444,216	158,938	444,216	158,938
Grants - other	83,023	0	0	0	0	0	83,023	0	83,023	0
Commodities on bonds	164,563	0	0	0	0	0	164,563	0	164,563	0
Grants - 82P	0	0	317,622	0	0	0	317,622	0	317,622	0
Use of money and property -	47,610	0	2,207	0	0	0	49,817	0	49,817	0
Interest earnings	36,678	0	0	0	0	0	36,678	0	36,678	0
Other revenues	0	0	0	0	0	0	0	0	0	0
Forfeited property	87,023	0	0	0	0	0	87,023	0	87,023	0
Continued forfeitures	1,818,881	0	137,733	0	0	0	1,956,614	0	1,956,614	0
Total revenues	<u>3,803,484</u>	<u>158,938</u>	<u>317,622</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,121,106</u>	<u>158,938</u>	<u>4,121,106</u>	<u>158,938</u>
EXPENDITURES										
Current:										
Communications	2,903	0	0	0	0	0	2,903	0	2,903	0
Data processing	489	0	0	0	0	0	489	0	489	0
Grants	6,203	0	0	0	0	0	6,203	0	6,203	0
Investigation	33,348	0	0	0	0	0	33,348	0	33,348	0
Office supplies/service	114,213	0	0	0	0	0	114,213	0	114,213	0
T.A.C.E expenditures	24,848	0	0	0	0	0	24,848	0	24,848	0
Salaries	32,238	0	0	0	0	0	32,238	0	32,238	0
Supplies	0	0	0	0	0	0	0	0	0	0

Intergovernmental transfers:						
Morongo Parish Police Jury:						
General Fund	0	0,499	0	0	0	7,400
Criminal Court Fund	0	0	0	0	0	0
Coachita Parish Police Jury:						
Criminal Court Fund	456,052	0	0	0	456,852	548,409
Other expenditures	216,000	0	0	0	216,883	218,524
Capital outlay:						
Current expenditures	41,212	0	0	0	42,222	33,827
Total expenditures	<u>301,210</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>302,210</u>	<u>381,152</u>
EXCESS OF REVENUES OVER EXPENDITURES	121,214	142,022	312,124	432,403	318,112	
OTHER FINANCING SOURCES (USES)						
Operating transfers in	262,154	927	0	0	263,081	269,199
Operating transfers out	<u>(922)</u>	<u>(149,882)</u>	<u>(112,124)</u>	<u>(0)</u>	<u>(364,026)</u>	<u>(308,321)</u>
	<u>261,232</u>	<u>(148,955)</u>	<u>(112,124)</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	432,403	0	0	0	432,403	130,219
FUND BALANCE, BEGINNING OF YEAR	1,314,606	0	0	0	1,654,388	282,172
FUND BALANCE, END OF YEAR	\$ 1,746,981	\$ 0	\$ 0	\$ 0	\$ 1,656,381	\$ 1,314,606

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, 1986

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
REVENUES			
Commissions on fines, for- feitures and court costs	\$ 195,000	\$ 283,144	\$(12,954)
Check collection fee	186,000	230,464	24,464
Grants - IV-D	188,000	289,579	18,579
Grants - other	117,000	57,023	(59,977)
Commissions on bonds	85,000	164,567	69,567
Interest income	25,000	47,610	22,610
Other revenues	25,000	38,078	13,078
Contraband forfeitures	28,000	62,000	34,000
Total revenues	<u>883,000</u>	<u>1,082,325</u>	<u>189,325</u>
EXPENDITURES			
Current:			
Repairs and maintenance	2,800	0	2,800
Communications	2,800	2,803	(803)
Data processing & investigation	38,800	6,481	22,319
Grant expenditures	25,800	0	25,800
Salary	79,188	24,869	54,319
Seminars	0	32,338	(32,338)
L.S.C.E.	109,188	114,333	(5,145)
Office	80,188	37,349	42,839
Other expenditures	110,888	210,893	(100,005)
Intergovernmental transfers:			
Ouachita Parish Police Jury:			
Criminal Court Fund	700,000	456,053	243,947
Morehouse Parish Police Jury:			
Criminal Court Fund	30,000	0	30,000
General Fund	10,000	0	10,000
Capital outlay:			
Current expenditures	75,000	85,923	10,923
Total expenditures	<u>1,183,188</u>	<u>921,379</u>	<u>261,809</u>

Continued

See accompanying notes to financial statements.

9

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, 1996

	BUDGET	GENERAL FUND ACTUAL	VARIANCE
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(206,100)	371,256	377,444
OTHER FINANCING SOURCES (USES)			
Operating transfers in	199,000	261,227	71,227
Operating transfers out	<u>9</u>	<u>9</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(16,100)	432,483	448,613
FUND BALANCE, BEGINNING OF YEAR	<u>1,034,000</u>	<u>1,034,000</u>	<u>0</u>
FUND BALANCE, END OF YEAR	\$ <u>1,017,910</u>	\$ <u>1,466,483</u>	\$ <u>448,613</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

6

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 36 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 Ouachita and Morehouse.

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

For financial reporting purposes, in conformance with GASB Codification Section 2800, 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 Ouachita and Morehouse 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:

9

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, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types:

General Fund (District Attorney's Expenses)

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 \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The Special Revenue Fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

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

8

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. CRIMINAL COURT FUNDS

At the beginning of 1996, the District Attorney of the Fourth Judicial District assumed administrative responsibilities over the criminal court funds for Ouachita and Morehouse 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 18, 1995, 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 3, 1996. For the year ending December 31, 1996, the criminal court funds were administered by the police juries and are, therefore, not included in these financial statements.

I. LONG-TERM LIABILITIES

There are no long-term liabilities at December 31, 1996.

J. CONCENTRATION OF RISK

The District Attorney of the Fourth Judicial District maintains cash balances at several banks. At December 31, 1996, the amounts on deposit in four institutions exceeds the \$100,000 federally insured limit by a total of \$748,329.

K. 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:

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, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

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

Grants are recorded when the District Attorney of the 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 source/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 generally accepted accounting principles basis. 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 generally accepted accounting principles. Neither is such data comparable to a consolidation.

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

18

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance, beginning of year	\$483,095
Additions	49,771
Disposals	<u>0</u>
Balance, end of year	\$532,867

During 1993, the District Attorney of the Fourth Judicial District adopted a fixed asset capitalization policy that states any item costing \$100 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 13.741. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

The 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, 1994.

	<u>December 31, 1994</u>
Title IV-D Program Activity:	
Cash receipts	\$155,744
Cash disbursed	159,456
Reconciliation of program cash receipts to revenues	
	<u>December 31, 1994</u>
Cash receipts listed above	\$ 155,744
Adjustments:	
Add accounts receivable, end of year	25,384
Deduct accounts receivable, beginning of year	(25,384)
Total IV-D revenues	\$ <u>155,744</u>

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

11

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

NOTE 5 - PENSION PLANS

The District Attorney of the Fourth Judicial District and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. The only employee paid through the Fourth Judicial District is the District Attorney. 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 systems.

NOTE 6 - INTERFUND RECEIVABLES/PAYABLES

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

DONALD TUCKER AND BETTS

INDEPENDENT ACCOUNTING CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON STATEMENTS OF FEDERAL FINANCIAL ASSISTANCE

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, 1996, and have issued our report thereon dated June 13, 1997. These component unit financial statements are the responsibility of the District Attorney of the Fourth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 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 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.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Fourth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is

not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Donald, Tucker & Smith

DONALD, TUCKER & SMITH

Monroe, Louisiana
June 13, 1981

DISTRICT ATTORNEY OF THE FOURTH
 JUDICIAL DISTRICT
 STATE OF MISSISSIPPI
 Parish of Morehouse and Ouachita

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED DECEMBER 31, 1996

Federal Grantor/Pass-through Source/Program Title	Federal CFDA Number	Program or Fund Acct 1995-1996 1996-1997	Revenue Recognized	Expenditures
Department of Health and Human Services (O.C.S.S.) State of Louisiana Dept. of Health and Human Resources (O.P.S.) Child Support Enforcement Reimbursement	13.160	955-100 9616-581	9155,524	9155,524
TOTAL FEDERAL ASSISTANCE			9155,524	9155,524

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT 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, 1986, and have issued our report thereon dated June 13, 1987.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular 8-128, Audits of State and Local Governments. 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.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Fourth Judicial District is the responsibility of the District Attorney of the Fourth Judicial District's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District Attorney of the Fourth Judicial District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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. However, this report is a matter of public record, and its distribution is not limited.

Donald W. Tucker, J. Brett

DONALD, TUCKER & BETTE

Monroe, Louisiana
June 13, 1993

DONALD TUCKER AND BETTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NORMAL FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

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, 1986, and have issued our report thereon dated June 13, 1987.

In connection with our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District, and with our consideration of the District Attorney of the Fourth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, Assists of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1986. As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fourth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourth Judicial District had not complied, in all material respects, with those requirements.

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. However, this report is a matter of public record, and its distribution is not limited.

Ronald Tucker Betts

RONALD, TUCKER & BETTS

Monroe, Louisiana
June 13, 1997

DONALD, TUCKER AND BETTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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, 1986, and have issued our report thereon dated June 13, 1987.

We have applied procedures to test the District Attorney of the Fourth Judicial District's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986: political activity; civil rights; cash management; allowable costs/cost principles; Drug-Free Workplace Act; and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fourth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourth Judicial District had not complied, in all material respects, with those requirements.

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. However, this report is a matter of public record, and its distribution is not limited.

Ronald Turner, Sr.

RONALD, TURNER & BETTY

Monroe, Louisiana
June 10, 1997

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AUDIT OF COMPONENT UNIT 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, 1998, and have issued our report thereon dated June 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures

and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

(9)

The small size of the office staff of the District Attorney of the Fourth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

(10)

Approval for payment was not indicated on thirteen of thirty-six items tested, and cancellation of the original invoice as paid was not made on seventeen of thirty-six items tested.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the District Attorney of the Fourth Judicial District for the year ended December 31, 1996.

(11)

No activity was recorded on the general ledger from the Check Collections Department, and monthly bank reconciliations were not prepared.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the District Attorney of the Fourth Judicial District in a separate letter dated June 13, 1997.

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. However, this report is a matter of public record, and its distribution is not limited.

Donald Tucker Halls

MOHRAN, TUCKER & GIBBS

Monroe, Louisiana
June 13, 1987

DONALD, TUCKER AND BETTS

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LESLIE A. BROWN, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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 for the year ended December 31, 1996, and have issued our report dated June 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Fourth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements of the District Attorney of the Fourth Judicial District and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated June 13, 1997.

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance

with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in administering federal financial assistance programs in the following categories:

General Requirements

Political activity
Civil rights
Cash management
Allowable costs-cost principles
Drug-free workplace Act
Administrative requirements

Specific Requirements

Types of services allowed or not allowed
Eligibility
Matching, level of effort or cost-sharing
Reporting
Cost allocation
Claims for advances and reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1994, the District Attorney of the Fourth Judicial District had no major federal financial assistance programs and expended 188 percent of its total federal financial assistance under the following nonmajor federal financial assistance program Child Support Enforcement, Title IV-D.

We performed tests of controls, as required by GSA Circular 4-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney of the Fourth Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

These matters are noted in our report on internal control structure based on audit of component unit financial statements performed in accordance with Government Auditing Standards.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. The matters we consider to be a material weakness are noted in our report on internal control structure based on audit of component unit financial statements performed in accordance with Government Auditing Standards.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the District Attorney of the Fourth Judicial District in a separate letter dated June 13, 1997.

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. However, this report is a matter of public record, and its distribution is not limited.

Donald Tucker Hutto

DONALD, TUCKER & BETTS

Monroe, Louisiana
June 13, 1997

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DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Division of Narcotics and Narcotics

MANAGEMENT LETTER
DECEMBER 30, 1998

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

Release Date _____

Handwritten signature

DONALD, TUCKER AND BETTS

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P. O. BOX 2000

MOBILE, ALABAMA 36682

DR. J. W. HALL

BOX 1000 MOBILE

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

In planning and performing our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District for the year ended December 31, 1986, we considered its internal control structure 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 structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney of the Fourth Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not

District Attorney of the
Fourth Judicial District

reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure. However, we noted the following reportable conditions that we believe to be material weaknesses.

(1)

No activity was recorded on the general ledger from the Check Collections Department, and monthly bank reconciliations were not prepared.

We also noted certain reportable conditions that are not believed to be material weaknesses. The memorandum attached hereto summarizes those conditions. These material weaknesses and other reportable conditions were considered in determining the nature, timing, and extent of the audit tests applied in our audit of the December 31, 1998 component unit financial statements, and this report does not affect our report on those component unit financial statements dated June 11, 1997. We have not considered the internal control structure since the date of our report.

District Attorney of the
Fourth Judicial District

This report is intended for the information and use of the District Attorney of the Fourth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Donald Tucker Little

DONALD, TUCKER & SMITH

Monroe, Louisiana
June 13, 1997

MEMORANDUM

CASE - CHECK COLLECTIONS (S/L #18830)

COMMENTS

No activity in this account was recorded in the general ledger for the year 1996.

RESPONSE

The activity in this account will be recorded monthly for the full year 1997 on the general ledger and its checking account will be reconciled monthly.

CASE - 120 DAY ACCOUNT (S/L #10788)

COMMENTS

The activity in this account has not been recorded in the general ledger nor reconciled to the general ledger for the year 1996. Additionally, a portion of the account balance requests to state by operation of law but management is unable to determine how much of the account balance should be remitted.

RESPONSE

The activity in this account will be recorded for the full year 1997 on the general ledger and reconciliations will be prepared for each month. Also, management recognizes that at least a portion of the account balance may belong to the state and will seek legal counsel to determine how much, if any.

District Attorney of the
Fourth Judicial District

SEPARATION OF INCOMPATIBLE DUTIES

COMMENT:

We have previously noted incompatible functions in the office procedures which have been addressed by the office of the District Attorney of the Fourth Judicial District. Nevertheless, the limited size of the office staff makes it difficult to achieve a complete separation of incompatible duties performed by the office staff that is cost effective.

RECOMMENDATION:

We will continue to evaluate our procedures and, to the extent possible with the limited staff available, we will endeavor to achieve the desired separation of incompatible duties to such an extent that the cost involved will not materially exceed the benefits derived.