

RECEIVED
LEGISLATIVE AUDITOR
2000 JUL -5 AM 10:54

OFFICIAL
FILE COPY
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK IN FILE)

**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**
Parishes of Acadia, Lafayette, and Vermilion,
Louisiana

**Financial Report and
Supplemental Information**

Year Ended December 31, 1999

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

Release Date 09-06-02

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
 COMPONENT UNIT FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Group	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types - Year Ended December 31, 1999	5
Notes to Financial Statements	6-12
 FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS	
General Fund:	
Comparative Balance Sheet	14
Special Revenue Funds:	
Combining Balance Sheet	15
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	16
Pre-Trial Diversion Fund - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	17
Title IV-D Fund - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	18
Worthless Check Collection Fee Fund- Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	19
Fiduciary Fund Type - Agency Funds:	
Combining Statements of Changes in Assets and Liabilities	20
 ADDITIONAL INFORMATION	
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance With <u>Government Auditing Standards</u>	22
Schedule of Findings and Questioned Costs	24
Schedule of Prior Year Findings	26
Management's Corrective Action Plan	27

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

P. O. Box 53246 • 114 Representative Row
Lafayette, Louisiana 70505-3246
(337) 232-3637 • (337) 235-9455
FAX (337) 235-8557

JOHN W. WRIGHT, CPA*
M. TROY MOORE, CPA*
MICHAEL G. DeHART, CPA, CVA, MBA*
JAMES H. DUPUIS, CPA, CVA*
JOE D. HUTCHINSON, CPA*
JAN H. COWEN, CPA*
DEBORAH C. GORDON, CPA, CVA*

LANCE E. CRAPPELL, CPA
CHERYL L. BARTLEY, CPA, M. Acc. (Taxation)
ANDRÉ D. BROUSSARD, CPA
A. RENA SCOGGIN, CPA
GWENDOLYNN D. ELKINS, CPA
TRAVIS M. BRINSKO, CPA
JOHN L. STANSBURY, CPA

* A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the accompanying component unit financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Lafayette Parish Government, as of December 31, 1999, and for the year then ended. These financial statements are the responsibility of the District Attorney. 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, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

WMDDH

In accordance with Government Auditing Standards, we have also issued our report dated March 30, 2000, on our consideration of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 30, 2000

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
December 31, 1999

	Governmental Fund Types		Fiduciary Fund Type Agency	Account Group		Totals (Memorandum Only)	
	General	Special Revenue		General	Fixed Assets	1999	1998
ASSETS							
Cash	\$ 66,505	\$368,270	\$ -	\$ -	\$ 434,775	\$ 792,329	
Interest-Bearing Deposits	16,417	-	650,251	-	666,668	341,886	
Due From Other Agencies	-	-	29,778	-	29,778	202,709	
Time Deposits	100,000	468,498	-	-	568,498	563,753	
Prepaid Expenses	3,531	4,411	-	-	7,942	4,796	
Receivables:							
Commissions on Fines and Forfeitures	16,387	-	-	-	16,387	21,366	
Fees	-	5,446	-	-	5,446	3,750	
Grants - Louisiana Department of Health and Human Resources	-	5,330	-	-	5,330	54,957	
Interest	-	1,913	-	-	1,913	1,819	
Due From Other Funds	156,342	-	-	-	156,342	138,913	
Forfeiture Receivables	-	-	-	-	-	-	
Property and Equipment	-	-	-	697,149	697,149	608,550	
Total Assets	<u>\$359,182</u>	<u>\$853,868</u>	<u>\$680,029</u>	<u>\$697,149</u>	<u>\$2,590,228</u>	<u>\$2,734,828</u>	
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts Payable	\$ 73,922	\$ 5,805	\$ -	\$ -	\$ 79,727	\$ 42,249	
Due to Other Funds	-	-	156,342	-	156,342	138,915	
Due to Governmental Agencies and Other	-	-	523,687	-	523,687	383,374	
Total Liabilities	<u>73,922</u>	<u>5,805</u>	<u>680,029</u>	<u>-</u>	<u>759,756</u>	<u>564,538</u>	
Fund Equity:							
Investment in General Fixed Assets	-	-	-	697,149	697,149	608,550	
Fund Balances - Unreserved, Undesignated	<u>285,260</u>	<u>848,063</u>	<u>-</u>	<u>-</u>	<u>1,133,323</u>	<u>1,561,740</u>	
Total Fund Equity	<u>285,260</u>	<u>848,063</u>	<u>-</u>	<u>697,149</u>	<u>1,830,471</u>	<u>2,170,290</u>	
Total Liabilities and Fund Equity	<u>\$359,182</u>	<u>\$853,868</u>	<u>\$680,029</u>	<u>\$697,149</u>	<u>\$2,590,228</u>	<u>\$2,734,828</u>	

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
For the Year Ended December 31, 1999

	General Fund	Special Revenue Funds	Totals (Memorandum Only)	
	1999	1999	1999	1998
Revenues:				
Commissions on Fines and Forfeitures	\$ 476,619	\$ -	\$ 476,619	\$ 437,855
Federal Grants	84,973	329,450	414,423	375,287
State Incentives	-	-	-	83,700
Enrollment Fees	-	106,369	106,369	69,908
Restitution:				
Worthless checks	-	833,869	833,869	840,248
Other	-	-	-	122,774
Collection Fees	-	203,716	203,716	181,176
Other	-	534	534	3,420
Interest Income	9,778	34,238	44,016	43,416
Total Revenues	571,370	1,508,176	2,079,546	2,157,784
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	252,946	788,062	1,041,008	721,311
Rent Expense	-	15,168	15,168	12,064
Automobile Operation and Maintenance	615	-	615	1,211
Computer Operation and Maintenance	17,121	-	17,121	9,199
Contracted Services	45,433	26,647	72,080	90,474
Dues and Subscriptions	22,567	690	23,257	27,259
Insurance	-	2,085	2,085	1,375
Office Expenditures	135,125	24,426	159,551	181,469
Program Activities	-	6,369	6,369	2,104
Repairs and Maintenance	3,022	3,548	6,570	-
Restitution	-	819,697	819,697	824,481
Uniforms	-	10,408	10,408	42,321
Travel, Conference and Training	56,660	2,816	59,476	52,776
Grants and Appropriations	136,988	-	136,988	192,480
Other	18,953	1,809	20,762	10,502
Capital Outlay -				
Equipment	61,450	55,358	116,808	107,275
Total Expenditures	750,880	1,757,083	2,507,963	2,276,301
Excess (Deficiency) of Revenues over Expenditures	(179,510)	(248,907)	(428,417)	(118,517)
Other Financing Sources (Uses):				
Operating Transfers In	115,000	-	115,000	158,479
Operating Transfers Out	-	(115,000)	(115,000)	(158,479)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(64,510)	(363,907)	(428,417)	(118,517)
Fund Balances, Beginning of Year	349,770	1,211,970	1,561,740	1,680,257
Fund Balances, End of Year	\$ 285,260	\$ 848,063	\$1,133,323	\$1,561,740

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - All Governmental Fund Types
Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Commissions on Fines and Forfeitures	\$ 440,000	\$ 476,619	\$ 36,619	\$ -	\$ -	\$ -
Federal Grants	-	84,973	84,973	290,000	329,450	39,450
State Incentives	-	-	-	-	-	-
Enrollment Fees	-	-	-	85,000	106,369	21,369
Pre-Trial Diversion Charges	-	-	-	-	-	-
Probation Fees	-	-	-	-	-	-
Restitution:						
Worthless Checks	-	-	-	950,000	833,869	(116,131)
Other	-	-	-	-	-	-
Collection Fees	-	-	-	180,000	203,716	23,716
Other	-	-	-	3,000	534	(2,466)
Interest income	10,000	9,778	(222)	30,000	34,238	4,238
Total Revenues	<u>450,000</u>	<u>571,370</u>	<u>121,370</u>	<u>1,538,000</u>	<u>1,508,176</u>	<u>(29,824)</u>
Expenditures:						
Current -						
General Government - Judicial:						
Personnel Services and Related Benefits	113,000	252,946	(139,946)	720,000	788,062	(68,062)
Rent Expense	-	-	-	12,000	15,168	(3,168)
Automobile Operation and Maintenance	1,200	615	585	-	-	-
Computer Operation and Maintenance	15,000	17,121	(2,121)	-	-	-
Contracted Services	45,000	45,433	(433)	7,750	26,647	(18,897)
Dues and Subscriptions	27,000	22,567	4,433	1,300	690	610
Insurance	-	-	-	1,400	2,085	(685)
Office Expenditures	140,000	135,125	4,875	34,550	24,426	10,124
Program Activities	-	-	-	2,000	6,369	(4,369)
Repairs and Maintenance	-	3,022	(3,022)	3,000	3,548	(548)
Restitution	-	-	-	830,000	819,697	10,303
Uniforms	-	-	-	30,000	10,408	19,592
Travel, Conference and Training	55,000	56,660	(1,660)	2,500	2,816	(316)
Grants and Appropriations	200,000	136,988	63,012	-	-	-
Other	15,000	18,953	(3,953)	3,000	1,809	1,191
Capital outlay -						
Equipment	80,000	61,450	18,550	60,000	55,358	4,642
Total Expenditures	<u>691,200</u>	<u>750,880</u>	<u>(59,680)</u>	<u>1,707,500</u>	<u>1,757,083</u>	<u>(49,583)</u>
Excess (Deficiency) of Revenues Over Expenditures	(241,200)	(179,510)	61,690	(169,500)	(248,907)	(79,407)
Other Financing Sources (Uses):						
Operating Transfers In	-	115,000	115,000	-	-	-
Operating Transfers Out	-	-	-	-	(115,000)	(115,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(241,200)	(64,510)	176,690	(169,500)	(363,907)	(194,407)
Fund Balances, Beginning of Year	<u>349,770</u>	<u>349,770</u>	-	<u>1,211,970</u>	<u>1,211,970</u>	-
Fund Balances, End of Year	<u>\$ 108,570</u>	<u>\$ 285,260</u>	<u>\$ 176,690</u>	<u>\$ 1,042,470</u>	<u>\$ 848,063</u>	<u>\$ (194,407)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (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 Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Governments and in addition, the Parish Governments also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State statutes that created 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. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Governments as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, 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 funds presented in the financial statements are described as follows:

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fund Accounting - continued

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion program, authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, 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 families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Fiduciary Funds -

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

All other fixed assets used in the District Attorney's office are provided by the parish governing bodies comprising the Fifteenth Judicial District and are accounted for in their general fixed assets account groups.

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

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 accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund which has been prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. 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. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The administrative assistant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Budget and Budgetary Accounting - continued

- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations lapse at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

Vacation and Sick Leave

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 1999 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Total Columns on Combined Statements - Overview

Total columns on the Combined 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

(2) CASH AND INTEREST-BEARING DEPOSITS

Under State law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of State banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1999, the District Attorney has cash and interest-bearing deposits (book balances) totaling as follows:

Cash	\$ 434,775
Money Market Accounts	666,668
Time Deposits	<u>568,498</u>
Total	<u>\$1,669,941</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(2) CASH AND INTEREST-BEARING DEPOSITS - continued

plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) were completely insured at December 31, 1999, as follows:

Bank balances		\$1,719,700
Federal Deposit Insurance	\$ 700,000	
Pledged Securities (Category 3)	<u>2,112,312</u>	
Total Insurance and Securities		<u>2,812,312</u>
Excess Insurance and Securities		<u>\$1,092,612</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(3) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishing and equipment) follows:

	<u>AUTO</u>	<u>OFFICE FURNITURE AND EQUIPMENT</u>	<u>TOTAL</u>
Balance, December 31, 1998	\$58,395	\$550,155	\$608,550
Additions	-	116,806	116,806
Deletions	<u>-</u>	<u>(28,207)</u>	<u>(28,207)</u>
Balance, December 31, 1999	<u>\$58,395</u>	<u>\$638,754</u>	<u>\$697,149</u>

(4) PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(4) PENSION PLANS - continued

governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements. Contributions on behalf of the Title IV-D Fund were \$-0- to the Louisiana District Attorney's Retirement System and \$7,206 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 1999. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225)339-3800.

(5) CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to governmental agencies and others follows:

Balance, December 31, 1998	\$ 522,289
Additions	877,443
Reductions	<u>(719,703)</u>
Balance, December 31, 1999	\$ <u>680,029</u>

(6) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish governing bodies, or directly by the State.

(7) PRIOR PERIOD RECLASSIFICATION

Certain 1998 amounts have been reclassified to conform with the presentation for 1999. These reclassifications had no effect on fund balance.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
General Fund

Comparative Balance Sheet
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 66,505	\$ 92,875
Interest-Bearing Deposits	16,417	22,306
Time Deposits	100,000	100,000
Prepaid Expenses	3,531	4,796
Receivables:		
Commissions on Fines and Forfeitures	16,387	21,366
Interest	-	-
Due from Other Funds	<u>156,342</u>	<u>138,913</u>
 Total Assets	 <u>\$359,182</u>	 <u>\$380,256</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts Payable	\$ 73,922	\$ 30,486
Note Payable-Current	<u>-</u>	<u>-</u>
 Total Liabilities	 73,922	 30,486
Fund Balance:		
Fund Balances - Unreserved, Undesignated	<u>285,260</u>	<u>349,770</u>
 Total Liabilities and Fund Equity	 <u>\$359,182</u>	 <u>\$380,256</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parish of Acadia, Lafayette and Vermilion, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 1999

	Pre-Trial Diversion	Title IV-D	Worthless Check Collection Fee	Totals
				1999 1998
ASSETS				
Cash	\$14,442	\$180,299	\$173,529	\$ 699,454
Time Deposits	-	468,498	-	468,498
Prepaid Expenses	-	4,411	-	4,411
Receivables:				-
Fees	5,446	-	-	5,446
Grants - Louisiana Department of Health and Human Resources	-	5,330	-	5,330
Interest	-	1,913	-	1,913
Total Assets	<u>\$19,888</u>	<u>\$660,451</u>	<u>\$173,529</u>	<u>\$1,223,733</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ -	\$ 5,555	\$ 250	\$ 11,763
Total Liabilities	-	5,555	250	11,763
Fund Equity:				
Fund Balances - Unreserved, Undesignated	19,888	654,896	173,279	1,211,970
Total Liabilities and Fund Equity	<u>\$19,888</u>	<u>\$660,451</u>	<u>\$173,529</u>	<u>\$1,223,733</u>

The Accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1999

	Pre-Trial Diversion 1999	Title IV-D 1999	Worthless Check Collection Fee 1999	Total 1998
Revenues:				
Federal Grants	\$ -	\$ 329,450	\$ -	\$ 288,440
State Incentives	-	-	-	83,700
Enrollment Fees	106,369	-	-	69,908
Restitution:				
Worthless Checks	-	-	833,869	840,248
Other	-	-	-	114,647
Collection Fees	-	-	203,716	181,176
Other	-	534	-	3,420
Interest Income	-	22,098	12,140	40,294
Total Revenues	<u>106,369</u>	<u>352,082</u>	<u>1,049,725</u>	<u>1,621,833</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	150,587	291,208	346,267	639,043
Rent Expense	-	15,168	-	12,064
Contracted Services	-	9,670	16,977	33,760
Dues and Subscriptions	660	30	-	1,060
Insurance	2,085	-	-	1,375
Office Expenditures	8	17,092	7,326	34,416
Program Activities	6,369	-	-	2,104
Repairs and Maintenance	-	3,548	-	-
Restitution	-	-	819,697	824,481
Uniforms	-	10,408	-	42,321
Travel, Conference and Training	-	2,816	-	2,433
Other	-	1,502	307	3,878
Capital outlay -				
Equipment	-	2,197	53,161	9,828
Total Expenditures	<u>159,709</u>	<u>353,639</u>	<u>1,243,735</u>	<u>1,606,763</u>
Excess (Deficiency) of Revenues Over Expenditures	(53,340)	(1,557)	(194,010)	15,070
Other Financing sources (uses):				
Operating Transfers Out	-	-	(115,000)	(158,479)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(53,340)	(1,557)	(309,010)	(143,409)
Fund Balances, Beginning of Year	<u>73,228</u>	<u>656,453</u>	<u>482,289</u>	<u>1,355,379</u>
Fund Balances, End of Year	<u>\$ 19,888</u>	<u>\$ 654,896</u>	<u>\$ 173,279</u>	<u>\$ 1,211,970</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette and Vermilion, Louisiana
Special Revenue Fund
Pre-Trial Diversion Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1999

	1999		Variance - Favorable (Unfavorable)
	Budget	Actual	(Unfavorable)
Revenues:			
Enrollment Fees	\$85,000	\$106,369	\$ 21,369
Interest Income	-	-	-
Total Revenues	<u>85,000</u>	<u>106,369</u>	<u>21,369</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related			
Benefits	80,000	150,587	(70,587)
Dues and Subscriptions	700	660	40
Insurance	1,400	2,085	(685)
Office Expenditures	1,300	8	1,292
Program Activities	2,000	6,369	(4,369)
Uniforms	-	-	-
Travel, Conference and Training	-	-	-
Total Expenditures	<u>85,400</u>	<u>159,709</u>	<u>(74,309)</u>
Excess (Deficiency) of Revenues Over Expenditures	(400)	(53,340)	(52,940)
Fund Balances, Beginning of Year	<u>73,228</u>	<u>73,228</u>	-
Fund Balances, End of Year	<u>\$72,828</u>	<u>\$ 19,888</u>	<u>\$ (52,940)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parishes of Acadia, Lafayette and Vermilion, Louisiana
 Special Revenue Fund
 Title IV-D Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 Years Ended December 31, 1999

	1999		Variance - Favorable (Unfavorable)
	Budget	Actual	(Unfavorable)
Revenues:			
Federal Grants	\$290,000	\$329,450	\$ 39,450
State Incentives	-	-	-
Interest Income	20,000	22,098	2,098
Other	<u>3,000</u>	<u>534</u>	<u>(2,466)</u>
Total Revenues	<u>313,000</u>	<u>352,082</u>	<u>39,082</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	295,000	291,208	3,792
Rent Expense	12,000	15,168	(3,168)
Contracted Services	4,500	9,670	(5,170)
Dues and Subscriptions	600	30	570
Office Expenditures	27,000	17,092	9,908
Repairs and Maintenance	3,000	3,548	(548)
Uniforms	30,000	10,408	19,592
Travel, Conference and Training	2,500	2,816	(316)
Other	2,500	1,502	998
Capital outlay -			
Equipment	<u>20,000</u>	<u>2,197</u>	<u>17,803</u>
Total Expenditures	<u>397,100</u>	<u>353,639</u>	<u>43,461</u>
Excess (Deficiency) of Revenues Over Expenditures	(84,100)	(1,557)	82,543
Fund Balances, Beginning of Year	<u>656,453</u>	<u>656,453</u>	-
Fund Balances, End of Year	<u>\$572,353</u>	<u>\$654,896</u>	<u>\$ 82,543</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parishes of Acadia, Lafayette, and Vermilion, Louisiana
 Special Revenue Fund
 Worthless Check Collection Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 Years Ended December 31, 1999

	1999		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Restitution -			
Worthless Checks	\$ 950,000	\$ 833,869	\$(116,131)
Other	-	-	-
Collection Fees	180,000	203,716	23,716
Interest Income	10,000	12,140	2,140
Total Revenues	<u>1,140,000</u>	<u>1,049,725</u>	<u>(90,275)</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related			
Benefits	345,000	346,267	(1,267)
Contracted Services	3,250	16,977	(13,727)
Office Expenditures	6,250	7,326	(1,076)
Restitution	830,000	819,697	10,303
Other	500	307	193
Capital outlay -			
Equipment	40,000	53,161	(13,161)
Total Expenditures	<u>1,225,000</u>	<u>1,243,735</u>	<u>(18,735)</u>
Excess (Deficiency) of Revenues Over Expenditures	(85,000)	(194,010)	(109,010)
Other Financing Sources (Uses):			
Operating Transfers Out	-	(115,000)	(115,000)
Excess of Revenues Over Expenditures and Other Financing Sources (Uses)	(85,000)	(309,010)	(224,010)
Fund Balances, Beginning of Year	482,289	482,289	-
Fund Balances, End of Year	<u>\$ 397,289</u>	<u>\$ 173,279</u>	<u>\$(224,010)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parishes of Acadia, Lafayette, and Vermilion, Louisiana
 Fiduciary Fund Type-Agency Funds

Combining Statements of Changes in Assets and Liabilities-All Agency Funds
 Years Ended December 31, 1999

	1999			
	BEGINNING BALANCE (As Previously Reported)	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSET FORFEITURE FUND				
ASSETS				
Cash	\$ -	-	-	\$ -
Interest Bearing Deposits	308,469	461,537	251,781	518,225
Due From Other Agencies	<u>26,317</u>	<u>-</u>	<u>26,317</u>	<u>-</u>
Total Assets	<u>\$334,786</u>	<u>\$ 461,537</u>	<u>\$278,098</u>	<u>\$518,225</u>
LIABILITIES				
Due to Other Funds	\$ 90,278	\$ 100,216	\$ 77,064	\$113,430
Due to Governmental Agencies and Others	<u>244,508</u>	<u>338,485</u>	<u>178,198</u>	<u>404,795</u>
Total Liabilities	<u>\$334,786</u>	<u>\$ 438,701</u>	<u>\$255,262</u>	<u>\$518,225</u>
BOND FORFEITURE FUND				
ASSETS				
Interest Bearing Deposits	\$ 11,110	\$ 585,357	\$464,441	\$132,026
Due From Other Agencies	<u>176,393</u>	<u>29,778</u>	<u>176,393</u>	<u>29,778</u>
Total Assets	<u>\$187,503</u>	<u>\$ 615,135</u>	<u>\$640,834</u>	<u>\$161,804</u>
LIABILITIES				
Due to Other Funds	\$ 48,637	\$ 113,819	\$119,544	\$ 42,912
Due to Governmental Agencies and Others	<u>138,866</u>	<u>324,923</u>	<u>344,897</u>	<u>118,892</u>
Total Liabilities	<u>\$187,503</u>	<u>\$ 438,742</u>	<u>\$464,441</u>	<u>\$161,804</u>
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Cash	\$ -	-	-	\$ -
Due From Other Agencies	202,710	29,778	202,710	29,778
Interest Bearing Deposits	<u>319,579</u>	<u>1,046,894</u>	<u>716,222</u>	<u>650,251</u>
Total Assets	<u>\$522,289</u>	<u>\$1,076,672</u>	<u>\$918,932</u>	<u>\$680,029</u>
LIABILITIES				
Due to Other Funds	\$138,915	\$ 214,035	\$196,608	\$156,342
Due to Governmental Agencies and Others	<u>383,374</u>	<u>663,408</u>	<u>523,095</u>	<u>523,687</u>
Total Liabilities	<u>\$522,289</u>	<u>\$ 877,443</u>	<u>\$719,703</u>	<u>\$680,029</u>

The accompanying notes are an integral part of this statement.

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

P. O. Box 53246 • 114 Representative Row
Lafayette, Louisiana 70505-3246
(337) 232-3637 • (337) 235-9455
FAX (337) 235-8557

JOHN W. WRIGHT, CPA*
M. TROY MOORE, CPA*
MICHAEL G. DeHART, CPA, CVA, MBA*
JAMES H. DUPUIS, CPA, CVA*
JOE D. HUTCHINSON, CPA*
JAN H. COWEN, CPA*
DEBORAH C. GORDON, CPA, CVA*

LANCE E. CRAPPELL, CPA
CHERYL L. BARTLEY, CPA, M. Acc. (Taxation)
ANDRÉ D. BROUSSARD, CPA
A. RENA SCOGGIN, CPA
GWENDOLYNN D. ELKINS, CPA
TRAVIS M. BRINSKO, CPA
JOHN L. STANSBURY, CPA

* A PROFESSIONAL CORPORATION

ADDITIONAL INFORMATION

The report on Internal Control and Compliance is required by Government Auditing Standards promulgated by the United States Comptroller General and the Louisiana Governmental Audit Guide.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 30, 2000

WMDDH

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

P. O. Box 53246 • 114 Representative Row
Lafayette, Louisiana 70505-3246
(337) 232-3637 • (337) 235-9455
FAX (337) 235-8557

JOHN W. WRIGHT, CPA*
M. TROY MOORE, CPA*
MICHAEL G. DeHART, CPA, CVA, MBA*
JAMES H. DUPUIS, CPA, CVA*
JOE D. HUTCHINSON, CPA*
JAN H. COWEN, CPA*
DEBORAH C. GORDON, CPA, CVA*

LANCE E. CRAPPELL, CPA
CHERYL L. BARTLEY, CPA, M. Acc. (Taxation)
ANDRÉ D. BROUSSARD, CPA
A. RENA SCOGGIN, CPA
GWENDOLYNN D. ELKINS, CPA
TRAVIS M. BRINSKO, CPA
JOHN L. STANSBURY, CPA

* A PROFESSIONAL CORPORATION

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

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the general purpose financial statements and the individual fund financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 30, 2000. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Amendment of Budgets

Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgets for the General Fund and the Special Revenue Funds.

We recommend the District Attorney amend budgets in order to comply with the Louisiana Local Government Budget Act.

We also noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated March 30, 2000.

WMDDH

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the District Attorney in a separate letter dated March 30, 2000.

This report is intended for the information of management, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 30, 2000

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

P. O. Box 53246 • 114 Representative Row
Lafayette, Louisiana 70505-3246
(337) 232-3637 • (337) 235-9455
FAX (337) 235-8557

JOHN W. WRIGHT, CPA*
M. TROY MOORE, CPA*
MICHAEL G. DeHART, CPA, CVA, MBA*
JAMES H. DUPUIS, CPA, CVA*
JOE D. HUTCHINSON, CPA*
JAN H. COWEN, CPA*
DEBORAH C. GORDON, CPA, CVA*

LANCE E. CRAPPELL, CPA
CHERYL L. BARTLEY, CPA, M. Acc. (Taxation)
ANDRÉ D. BROUSSARD, CPA
A. RENA SCOGGIN, CPA
GWENDOLYNN D. ELKINS, CPA
TRAVIS M. BRINSKO, CPA
JOHN L. STANSBURY, CPA

* A PROFESSIONAL CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 30, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of OMB Circular A133. Our audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

- a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

- b. *Federal Awards*

None

- c. *Identification of Major Programs*

None

WMDDH

Section II Financial Statement Findings

1999-1 **Budget Amendments** - Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special Revenue funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgets for the General Fund and the Special Revenue Funds.

We recommend the District Attorney amend budgets in order to comply with the Louisiana Local Government Budget Act.

We also noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated March 30, 2000.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 30, 2000

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

Section I Internal Control and Compliance Material to the Financial Statements	
1998-1 Budgets and Budget Amendments - The District Attorney should provide published notice of its meetings concerning adoption of its annual budgets and subsequent amendments to these budgets. They should also publish copies of the proposed budgets and amended budgets in the local newspapers together with the announcement.	Resolved
Section II Internal Control and Compliance Material to Federal Awards	
None	
Section III Management Letter	
1997-4 Payroll Reports and Related Matters - The District Attorney should ensure that payroll tax returns are filed in a timely manner.	Resolved
1997-6 Record Keeping - All payroll tax returns, expense receipts, and other records relating to Title IV-D should be maintained in on-site files.	Resolved
1997-7 Other Matters - Financial statements should be prepared for all three parishes on an interim and annual basis.	Unresolved - See current year finding 1999-4.
1998-3 Accounting Records - Management should ensure that disbursements are properly recorded to the natural expense categories.	Unresolved - See current year finding 1998-3.

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1999

Section I Internal Control and Compliance Material to the Financial Statements	
1999-1 Budget Amendments - The District Attorney should adequately amend the budgets.	The District Attorney's office experienced an unexpected demand for salaries reimbursement subsequent to the final amendment of the budgets in December 1999. Management will coordinate with the Lafayette Consolidated Government to avoid similar unexpected demands for funds in the future.
Section II Internal Control and Compliance Material to Federal Awards	
None	
Section III Management Letter	
1998-3 Accounting Records - Management should ensure that disbursements are properly recorded to the natural expense categories.	Management has elected to perform all accounting functions in-house. They believe this will eliminate this weakness
1999-1 Record Keeping - General ledgers should be maintained for all funds.	Management will implement general ledger maintenance for all funds. They believe this will eliminate this weakness.
1999-2 Record Keeping - Documentation support for disbursements in the form of invoices, authorization for expenditures, etc. should be maintained for all funds.	Management will ensure that all documentation is maintained. They believe this will eliminate this weakness.
1999-3 Record Keeping - Bank account reconciliations should be performed on a monthly basis for all accounts.	Management will ensure that bank account reconciliations will be performed for all accounts on a monthly basis. They believe this will eliminate this weakness.
1999-4 Other Matters - Financial statements should be prepared for all three parishes on an interim and annual basis.	Management will ensure that interim and annual financial statements are prepared for all three parishes.

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

P. O. Box 53246 • 114 Representative Row
Lafayette, Louisiana 70505-3246
(337) 232-3637 • (337) 235-9455
FAX (337) 235-8557

JOHN W. WRIGHT, CPA*
M. TROY MOORE, CPA*
MICHAEL G. DeHART, CPA, CVA, MBA*
JAMES H. DUPUIS, CPA, CVA*
JOE D. HUTCHINSON, CPA*
JAN H. COWEN, CPA*
DEBORAH C. GORDON, CPA, CVA*

LANCE E. CRAPPELL, CPA
CHERYL L. BARTLEY, CPA, M. Acc. (Taxation)
ANDRÉ D. BROUSSARD, CPA
A. RENA SCOGGIN, CPA
GWENDOLYNN D. ELKINS, CPA
TRAVIS M. BRINSKO, CPA
JOHN L. STANSBURY, CPA

* A PROFESSIONAL CORPORATION

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

In planning and performing our audit of the financial statements of District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Lafayette Parish Government, for the year ended December 31, 1999, we considered the District Attorney's internal control structure and compliance with laws and regulations to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure, compliance issues, and other operational matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure, compliance, or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

BUDGET AMENDMENTS

We noted during our audit that budgets were not adequately amended to be in compliance with Louisiana Revised Statute 39:1310. The situation arose when the Lafayette Consolidated Government unexpectedly demanded reimbursement for salaries subsequent to the final amendment of the budgets in December 1999. We suggest that the District Attorney's office continuously monitor budget to actual figures and coordinate with the Lafayette Parish Consolidated Government as deemed necessary in order to remain in compliance with state budgeting laws.

RECORD KEEPING

We noted that there were no General Ledgers kept for several of the funds. We recommend that General Ledgers be maintained for all funds at all locations.

We noted that support documentation for disbursements was not available for some of the funds. We recommend that procedures be put in place to ensure that support documentation is maintained for all disbursements in the form of invoices, authorization for expenditures and any other pertinent support documents.

WMDDH

We noted that bank account reconciliations were not being performed on a monthly basis for some bank accounts. We recommend that all bank accounts be reconciled on a monthly basis.

We noted that individual financial statements for each parish are not prepared. We recommend that these statements be prepared on an interim and annual basis.

ACCOUNTING RECORDS

We noted several instances where disbursements and receipts were not properly coded to their natural expense or income category. Summarized financial information is less useful to management if disbursements have not been properly coded. We recommend that procedures be put in place to ensure the proper coding of disbursements and receipts.

We wish to thank the entire District Attorney's Office staff for their support and assistance during our audit.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

March 30, 2000