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* DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT *
* *
* STATE OF LOUISIANA *
* *
* PARISHES OF EAST CARROLL, MADISON AND TENSAS *
* *
* ANNUAL FINANCIAL STATEMENTS *
* *
* 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 8-2-00

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1999

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 1999

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REPORT OF INDEPENDENT AUDITOR

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tallulah, Louisiana 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 1999, and for the year then ended. These general purpose financial statements are the responsibility of District Attorney of the Sixth Judicial District management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of District Attorney of the Sixth Judicial District, as of December 31, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of District Attorney of the Sixth Judicial District, taken as a whole. The accompanying combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in those combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana
June 28, 2000



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

| | <u>Government Fund Type</u> | | <u>Account Group</u> | Total (Memorandum Only) |
|--|-----------------------------|------------------------------|-----------------------------|-------------------------------|
| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>General Fixed Assets</u> | |
| ASSETS | | | | |
| Cash | \$131,233.28 | \$165,728.84 | \$ | \$296,962.12 |
| Investments, at cost | | 129,787.24 | | 129,787.24 |
| Receivables: | | | | |
| Commission of fines and forfeitures | 25,597.22 | 20,153.40 | | 45,750.62 |
| Equipment | | | 294,061.08 | 294,061.08 |
| Total assets | <u>\$156,830.50</u> | <u>\$315,669.48</u> | <u>\$294,061.08</u> | <u>\$766,561.06</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 9,561.72 | \$ 875.49 | \$ | \$ 10,437.21 |
| Accrued and withheld payroll taxes | 2,221.40 | 3,208.04 | | 5,429.44 |
| Total liabilities | <u>\$ 11,783.12</u> | <u>\$ 4,083.53</u> | <u>\$</u> | <u>\$ 15,866.65</u> |
| Fund Equity: | | | | |
| Investment in general fixed assets | \$ | \$ | \$294,061.08 | \$294,061.08 |
| Fund balance - unreserved - undesignated | 145,047.38 | 311,585.95 | | 456,633.33 |
| Total fund equity | <u>\$145,047.38</u> | <u>\$311,585.95</u> | <u>\$294,061.08</u> | <u>\$750,694.41</u> |
| Total liabilities and fund equity | <u>\$156,830.50</u> | <u>\$315,669.48</u> | <u>\$294,061.08</u> | <u>\$766,561.06</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

| | General Fund | Special Revenue Fund | Total (Memorandum Only) |
|--|---------------------|----------------------------|-------------------------------|
| REVENUES | | | |
| Commission of fines & forfeitures | \$170,094.82 | \$ | \$170,094.82 |
| Use of money & property - interest income | 3,474.41 | 10,648.38 | 14,122.79 |
| Grants: | | | |
| Federal | | 186,794.67 | 186,794.67 |
| State | | 71,477.16 | 71,477.16 |
| Other revenues | 73,076.64 | | 73,076.64 |
| Intergovernmental | <u>77,037.61</u> | | <u>77,037.61</u> |
| Total revenues | <u>\$323,683.48</u> | <u>\$268,920.21</u> | <u>\$592,603.69</u> |
| EXPENDITURES | | | |
| General government - judicial: | | | |
| Salaries & related benefits | \$105,023.29 | \$228,151.78 | \$333,175.07 |
| Travel | 37,107.45 | 6,148.47 | 43,255.92 |
| Material and supplies: | | | |
| Office | 53,948.74 | 36,106.70 | 90,055.44 |
| Automobile | 31,502.09 | | 31,502.09 |
| Contracted services | 2,575.00 | 4,750.00 | 7,325.00 |
| Capital outlay | 36,424.31 | | 36,424.31 |
| Other expenditures | <u>35,700.77</u> | | <u>35,700.77</u> |
| Total expenditures | <u>\$302,281.65</u> | <u>\$275,156.95</u> | <u>\$577,438.60</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | <u>\$ 21,401.83</u> | <u>(\$ 6,236.74)</u> | <u>\$ 15,165.09</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | \$ 7,803.04 | \$ | \$ 7,803.04 |
| Operating transfers out | <u>(7,803.04)</u> | | <u>(7,803.04)</u> |
| Total other financing sources (uses) | <u>\$</u> | <u>\$</u> | <u>\$</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>\$ 21,401.83</u> | <u>(\$ 6,236.74)</u> | <u>\$ 15,165.09</u> |
| FUND BALANCE AT BEGINNING OF YEAR | <u>123,645.55</u> | <u>317,822.69</u> | <u>441,468.24</u> |
| FUND BALANCE AT END OF YEAR | <u>\$145,047.38</u> | <u>\$311,585.95</u> | <u>\$456,633.33</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES - BUDGETED AND ACTUAL
ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

| | -----General Fund----- | | | -----Special Revenue----- | | |
|--|------------------------|---------------------|--------------------|---------------------------|---------------------|----------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
| REVENUES | | | | | | |
| Commission of fines & forfeitures | \$192,000.00 | \$170,094.82 | (\$21,905.18) | \$ | \$ | 648.38 |
| Use of money | | 3,474.41 | 3,474.41 | 10,000.00 | 10,648.38 | |
| Grants: | | | | | | |
| Federal | | | | 193,600.00 | 186,794.67 | (6,805.33) |
| State | | | | 71,400.00 | 71,477.16 | 77.16 |
| Other revenues | 60,575.00 | 73,076.64 | 12,501.64 | | | |
| Intergovernmental | 62,300.00 | 77,037.61 | 14,737.61 | | | |
| Total revenues | <u>\$314,875.00</u> | <u>\$323,683.48</u> | <u>\$ 8,808.48</u> | <u>\$275,000.00</u> | <u>\$268,920.21</u> | <u>(\$ 6,079.79)</u> |
| EXPENDITURES | | | | | | |
| General government - judicial: | | | | | | |
| Salaries & related benefits | \$129,375.00 | \$105,023.29 | \$24,351.71 | \$238,500.00 | \$228,151.78 | \$10,348.22 |
| Travel | 66,000.00 | 37,107.45 | 28,892.55 | 7,200.00 | 6,148.47 | 1,051.53 |
| Material & supplies: | | | | | | |
| Office | 32,000.00 | 53,948.74 | (21,948.74) | 24,400.00 | 36,106.70 | (11,706.70) |
| Automobile | 30,000.00 | 31,502.09 | (1,502.09) | | | |
| Contracted services | 2,500.00 | 2,575.00 | (75.00) | 4,900.00 | 4,750.00 | 150.00 |
| Capital outlay & equipment | 33,000.00 | 36,424.31 | (3,424.31) | | | |
| Other expenditures | 22,000.00 | 35,700.77 | (13,700.77) | | | |
| Total expenditures | <u>\$314,875.00</u> | <u>\$302,281.65</u> | <u>\$12,593.35</u> | <u>\$275,000.00</u> | <u>\$275,156.95</u> | <u>(\$ 156.95)</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ | \$ 21,401.83 | \$21,401.83 | \$ | (\$ 6,236.74) | (\$6,236.74) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | \$ | \$ 7,803.04 | \$ 7,803.04 | \$ | \$ | \$ |
| Operating transfers out | | (7,803.04) | (7,803.04) | | | |
| Total other financing sources (uses) | \$ | \$ | \$ | \$ | \$ | \$ |
| EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES | \$ | \$ 21,401.83 | \$21,401.83 | \$ | (\$ 6,236.74) | (\$6,236.74) |
| FUND BALANCE AT BEGINNING OF YEAR | <u>123,645.55</u> | <u>123,645.55</u> | | <u>317,822.69</u> | <u>317,822.69</u> | |
| FUND BALANCE AT ENDING OF YEAR | <u>\$123,645.55</u> | <u>\$145,047.38</u> | <u>\$21,401.83</u> | <u>\$317,822.69</u> | <u>\$311,585.95</u> | <u>(\$6,236.74)</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Sixth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles.

B. Reporting Entity

In conformance with GASB codification Section 2100, the District Attorney of the Sixth 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 operate autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

The district attorney used funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provided that 12 percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting (continued)

Title IV-D Special Revenue 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 owned by absent parents to their families and children, to locate absent parents to their families and children, to locate absent parents, to establish paternity and to obtain family and child support.

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for 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 the expenses of the office of the district attorney*, but may not be used to supplement the salary of the district attorney.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is *determined by its measurement focus*. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues-commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collectors. Grants are recorded when the district attorney is entitled to the funds. 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.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting (continued)

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). These transactions are recorded when the funds are received or expended.

E. Budgets

The district attorney adopts a budget for all funds under his control. These budgets are planned and prepared by the managers of each fund.

F. Encumbrances

The district attorney does not use encumbrance accounting.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less they are classified as cash equivalents. Investments are stated at cost, which approximate market.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All cost is not available.

All of the district attorney's fixed assets are equipment. Of the \$294,061.08 of equipment owned by the district attorney's office at December 31, 1999, \$283,736.08 of it was valued at historical cost and \$10,325.00 was valued at estimated historical cost.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Compensated Absences

The district attorney has the following policy related to vacation and sick leave: Employees of the district attorney's office are granted from five days to ten days annual leave each year, depending on length of service. Annual leave must be used in the year earned. Upon termination, unused annual leave is forfeited. The district attorney grants sick leave to his employees on an as needed basis.

J. Total Columns on Statements

The total columns on the statements 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.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1999, the district attorney has cash and cash equivalent totaling \$296,962.12 as follows:

| | |
|----------------------------------|---------------------|
| Demand deposits | \$ 12,560.56 |
| Interest-bearing demand deposits | <u>284,401.56</u> |
| Total | <u>\$296,962.12</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the district attorney had \$296,962.12 in deposits. These deposits are secured from risk by \$100,000.00 of federal deposits insurance and \$460,000.00, of pledge securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - INVESTMENTS

At December 31, 1999, the district attorney had investments totaling \$129,787.24 all of which were in certificate of deposits. They were secured from risk by \$35,011.18 of pledged securities and \$94,776.06 of federal deposit insurance.

| | <u>Carrying Amount</u> | <u>Market Value</u> |
|--|----------------------------|-------------------------|
| Louisiana Delta Bank Certificate of Deposit | \$27,796.23 | \$27,796.23 |
| Guaranty Bank & Trust Certificate of Deposit | 34,676.77 | 34,676.77 |
| Hibernia National Bank | 32,303.06 | 32,303.06 |
| Cross Keys Bank Certificate of Deposit | <u>35,011.18</u> | <u>35,011.18</u> |
| Total | <u>\$129,787.24</u> | <u>\$129,787.24</u> |

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 1999:

| <u>Class of Receivable</u> | <u>General Fund</u> | <u>Special Revenue</u> | <u>Total</u> |
|----------------------------|-------------------------|----------------------------|---------------------|
| Accounts | \$20,099.22 | \$ 17,175.82 | \$ 37,275.04 |
| Other | <u>5,498.00</u> | <u>2,977.58</u> | <u>8,475.58</u> |
| Total | <u>\$25,597.22</u> | <u>\$ 20,153.40</u> | <u>\$ 45,750.62</u> |

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

| | |
|----------------------------|---------------------|
| Balance, January 1, 1999 | \$257,636.77 |
| Additions | <u>36,424.31</u> |
| Balance, December 31, 1999 | <u>\$294,061.08</u> |

NOTE 6 - PENSION PLAN

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All district attorneys and assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service. The basic retirement benefit, payable monthly for life, is equal to 3 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - PENSION PLAN (continued)

This basic benefit is subject to the following early retirement reductions: if service at retirement is less than 18 years, the basic benefit is reduced 3 percent each year that retirement precedes age 62; if service at retirement is greater than 18 years but less than 23 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 60; if service at retirement is greater than 23 years but less than 30 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 55. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 60 or at or after age 55 if service at termination was at least 18 years, and receive the benefit accrued to their date of termination, subject to the reduction stated above. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System. Based on actuarial methods and assumptions, employer contributions are currently 3-1/4 percent of covered salaries.

Other employees of the District Attorney are covered by the Retirement System of the State of Louisiana. The System requires employees to contribute 9-1/2 percent of their salaries and an employer contribution of 7-1/4 percent of covered salaries.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 1999

District Attorney and Assistant District Attorneys

| | |
|-------------------------------|--------|
| Contribution rate - employees | 7% |
| Contribution rate - employer | 1-1/4% |

Employees

| | |
|-------------------------------|--------|
| Contribution rate - employees | 9-1/2% |
| Contribution rate - employer | 7-1/4% |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - PENSION PLAN (continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increase and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1999 comprehensive annual financial report. The District Attorney of the Sixth Judicial District does not guarantee the benefits by the System.

NOTE 7 - LEASES

None

NOTE 8 - LITIGATION AND CLAIM

The district attorney was not involved in any litigation at December 31, 1999.

NOTE 9 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 1999.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participated in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by reimbursements of expenditures from the Louisiana Department of Social Services. For the year ended December 31, 1999, the District Attorney for the Sixth Judicial District expended \$211,696.90 in this program.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS (continued)

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

The District Attorney also participated in the Adolescent Diversion Program. This program is also funded by Federal payments. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Region VII Alcohol and Drug Abuse office. The contract includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING BALANCE SHEET - GENERAL FUNDS
DECEMBER 31, 1999

| | Special 12% Fund | Hot Check Section | Asset Forfeiture Fund | Bail Bond Account | PIT Program | Total |
|---|---------------------|----------------------|-----------------------------|-------------------------|--------------------|---------------------|
| ASSETS | | | | | | |
| Cash | \$ 98,294.18 | \$3,455.76 | \$7,899.10 | \$ | \$21,584.24 | \$131,233.28 |
| Receivables: | | | | | | |
| Commissions of fines and forfeitures | <u>25,597.22</u> | | | | | <u>25,597.22</u> |
| Total assets | <u>\$123,891.40</u> | <u>\$3,455.76</u> | <u>\$7,899.10</u> | <u>\$</u> | <u>\$21,584.24</u> | <u>\$156,830.50</u> |
| LIABILITIES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 1,662.62 | | \$7,899.10 | \$ | \$ | \$ 9,561.72 |
| Accrued and withheld payroll taxes | <u>2,221.40</u> | | | | | <u>2,221.40</u> |
| Total liabilities | <u>\$ 3,884.02</u> | <u>\$</u> | <u>\$7,899.10</u> | <u>\$</u> | <u>\$</u> | <u>\$ 11,783.12</u> |
| Fund Equity: | | | | | | |
| Fund balance - unreserved - undesignated | <u>\$120,007.38</u> | <u>\$3,455.76</u> | <u>\$</u> | <u>\$</u> | <u>\$21,584.24</u> | <u>\$145,047.38</u> |
| Total liabilities and fund equity | <u>\$123,891.40</u> | <u>\$3,455.76</u> | <u>\$7,899.10</u> | <u>\$</u> | <u>\$21,584.24</u> | <u>\$156,830.50</u> |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| REVENUES | Special 12% Fund | Hot Check Section | Asset Forfeiture Fund | Bail Bond Account | PIT Program | Total |
|--|----------------------|----------------------|-----------------------------|-------------------------|---------------------|----------------------|
| Commissions of fines & forfeitures | \$ 156,018.82 | \$ | \$ | \$ | \$ 14,076.00 | \$ 170,094.82 |
| Other revenues | 34,164.22 | 7,111.97 | 6,650.00 | 25,150.45 | | 73,076.64 |
| Intergovernmental | 77,037.61 | | | | | 77,037.61 |
| Use of money - interest income | <u>3,427.78</u> | <u>22.77</u> | | | <u>23.86</u> | <u>3,474.41</u> |
| Total revenues | <u>\$ 270,648.43</u> | <u>\$ 7,134.74</u> | <u>\$ 6,650.00</u> | <u>\$ 25,150.45</u> | <u>\$ 14,099.86</u> | <u>\$ 323,683.48</u> |
| EXPENDITURES | | | | | | |
| General government - judicial: | | | | | | |
| Salaries & related benefits | \$ 97,374.44 | \$ 7,648.85 | \$ | \$ | \$ | \$ 105,023.29 |
| Travel | 37,107.45 | | | | | 37,107.45 |
| Material and supplies: | | | | | | |
| Office | 53,470.08 | 160.00 | | | 318.66 | 53,948.74 |
| Automobile | 31,502.09 | | | | | 31,502.09 |
| Contracted services | 2,575.00 | | | | | 2,575.00 |
| Other expenditures | 3,900.32 | | 6,650.00 | 25,150.45 | | 35,700.77 |
| Capital expenditures | <u>36,424.31</u> | | | | | <u>36,424.31</u> |
| Total expenditures | <u>\$ 262,353.69</u> | <u>\$ 7,808.85</u> | <u>\$ 6,650.00</u> | <u>\$ 25,150.45</u> | <u>\$ 318.66</u> | <u>\$ 302,281.65</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | | | | | | |
| | <u>\$ 8,294.74</u> | <u>(\$ 674.11)</u> | <u>\$</u> | <u>\$</u> | <u>\$ 13,781.20</u> | <u>\$ 21,401.83</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ | \$ 7,803.04 | \$ 7,803.04 |
| Operating transfers out | <u>(7,803.04)</u> | | | | | <u>(7,803.04)</u> |
| Total other financing sources (uses) | <u>(\$ 7,803.04)</u> | | | | <u>\$ 7,803.04</u> | <u>\$</u> |
| EXCESS OF (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | | | | | | |
| | \$ 491.70 | (\$ 674.11) | \$ | \$ | \$ 21,584.24 | \$ 21,401.83 |
| FUND BALANCE AT BEGINNING OF YEAR | | | | | | |
| | <u>119,515.68</u> | <u>4,129.87</u> | | | | <u>123,645.55</u> |
| FUND BALANCE AT END OF YEAR | | | | | | |
| | <u>\$ 120,007.38</u> | <u>\$ 3,455.76</u> | <u>\$</u> | <u>\$</u> | <u>\$ 21,584.24</u> | <u>\$ 145,047.38</u> |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 1999

| | <u>Non- Support Unit</u> | <u>Non- Support Special</u> | <u>Adolescent Diversion Program</u> | <u>Total</u> |
|---|----------------------------------|-------------------------------------|---|---------------------|
| ASSETS | | | | |
| Cash | \$17,824.93 | \$145,669.27 | \$2,234.64 | \$165,728.84 |
| Investments, at cost | | 129,787.24 | | 129,787.24 |
| Receivables: | | | | |
| Commissions of fines & forfeitures | <u>17,175.82</u> | <u> .</u> | <u>2,977.58</u> | <u>20,153.40</u> |
| Total assets | <u>\$35,000.75</u> | <u>\$275,456.51</u> | <u>\$5,212.22</u> | <u>\$315,669.48</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 875.49 | \$ | \$ | \$ 875.49 |
| Withheld and accrued payroll taxes | <u>2,356.02</u> | <u> .</u> | <u>852.02</u> | <u>3,208.04</u> |
| Total liabilities | <u>\$ 3,231.51</u> | <u>\$</u> | <u>\$ 852.02</u> | <u>\$ 4,083.53</u> |
| Fund Equity: | | | | |
| Fund balance - unreserved - undesignated | <u>31,769.24</u> | <u>275,456.51</u> | <u>4,360.20</u> | <u>311,585.95</u> |
| Total liabilities and fund equity | <u>\$35,000.75</u> | <u>\$275,456.51</u> | <u>\$5,212.22</u> | <u>\$315,669.48</u> |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| | Non- Support Unit | Non- Support Special | Adolescent Diversion Program | Total |
|--|-------------------------------|-------------------------------|------------------------------------|-------------------------------|
| REVENUES | | | | |
| Uses of money of property - interest income | \$ 523.23 | \$ 10,125.15 | \$ | \$ 10,648.38 |
| Grants: | | | | |
| Federal | 136,831.64 | | 49,963.03 | 186,794.67 |
| State | <u>70,489.03</u> | | <u>988.13</u> | <u>71,477.16</u> |
| Total revenues | <u>\$207,843.90</u> | <u>\$ 10,125.15</u> | <u>\$50,951.16</u> | <u>\$268,920.21</u> |
| EXPENDITURES | | | | |
| General governmental - judicial: | | | | |
| Salaries & related benefits | \$174,428.11 | \$ 15,285.00 | \$38,438.67 | \$228,151.78 |
| Travel | 3,623.42 | | 2,525.05 | 6,148.47 |
| Materials & supplies: | | | | |
| Office | 30,395.37 | | 5,711.33 | 36,106.70 |
| Contracted services | <u>3,250.00</u> | | <u>1,500.00</u> | <u>4,750.00</u> |
| Total expenditures | <u>\$211,696.90</u> | <u>\$ 15,285.00</u> | <u>\$48,175.05</u> | <u>\$275,156.95</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (\$ 3,853.00) | (\$ 5,159.85) | \$ 2,776.11 | (\$ 6,236.74) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | \$ | \$ | \$ | \$ |
| Operating transfers out | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total other financing sources uses | <u>\$ </u> | <u>\$ </u> | <u>\$ </u> | <u>\$ </u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES | (\$ 3,853.00) | (\$ 5,159.85) | \$ 2,776.11 | (\$ 6,236.74) |
| FUND BALANCE AT BEGINNING OF YEAR | <u>35,622.24</u> | <u>280,616.36</u> | <u>1,584.09</u> | <u>317,822.69</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ 31,769.24</u> | <u>\$275,456.51</u> | <u>\$ 4,360.20</u> | <u>\$311,585.95</u> |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

| <u>Program Title</u> | <u>Federal CFDA Number</u> | <u>Revenue Recognized</u> | <u>Expenditures</u> |
|--------------------------------------|------------------------------------|-------------------------------|---------------------|
| Title IV-D Child Support Enforcement | 13.783 | \$136,831.64 | \$136,831.64 |
| Adolescent Diversion Fund | 93.959 | <u>49,963.03</u> | <u>48,175.05</u> |
| Total | | <u>\$186,794.67</u> | <u>\$185,006.69</u> |

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 1999

The exit conference was held on June 28, 2000 in the District Attorney's office. Present at the meeting were Sandra Ratcliff, Administrative Assistant, Judy Storey, District Attorney's Secretary, David Richardson, Certified Public Accountant and James Caldwell, District Attorney. The following items were discussed:

Prior Year Deficiency:

1. Adolescent Diversion Program could not locate one deposit slip and the supporting documentation. These records were obtained from the bank, but with as few deposits that occur in the Adolescent Diversion Program this should not occur. When asked about it the employees acted as if it was not important and that copies could be obtained from the bank.

This problem has been corrected.

2. Fixed Assets

The listing of all furniture, fixtures and equipment was incomplete. It did not contain cost and location on numerous items and all items were not on the list. Also, very few items in the office are tagged.

This continues to be a problem.

Current Year Problems:

1. Fixed Assets

The listing of assets is incomplete. It still does not contain the cost and location of all items. Some items are still not tagged.

Response:

Progress has been made on the fixed asset listing. Everyone in the office is overworked as it is, but this listing will be completed prior to the end of this year even if an additional employee is needed.

2. Bid Law

A used automobile was purchased at a cost of \$17,500.00 and no evidence of bids was in the file.

Response:

The District Attorney did not believe that bids were required on used cars. This will not happen again.

3. Invoices

On several occasions where purchases were made by using a credit card, the original invoice was not on file. The charge slip from the credit card was, but the invoice or cash register tape, which would have the listing of items purchased, was not. Therefore, I could not determine what items were purchased.

Response:

The District Attorney was under the impression that all required data was on the credit card charge slip, but he will make it office policy that all charges be supported by the detailed listing of the items purchased.

INTERNAL CONTROL
AND
COMPLIANCE REPORTS
AND REPORT ON THE SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE OR
BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tallulah, Louisiana 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth Judicial District and for the year ended December 31, 1999, and have issued my report thereon dated June 28, 2000.

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

The management of the District Attorney of the Sixth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any 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 my audit of the general purpose financial statement of the District Attorney of the Sixth Judicial District, for the year ended December 31, 1999, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

Page Two

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tallulah, Louisiana

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

No management letter was issued.

This report is intended for the information of the management of the District Attorney of the Sixth Judicial District and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 28, 2000



DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

REPORT OF INDEPENDENT AUDITOR ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tallulah, Louisiana 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth Judicial District for the year ended December 31, 1999, and have issued my report thereon dated June 28, 2000.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States; and Office Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1999, I considered the Attorney's internal control structure in order to determine my auditing procedure for the purpose of expressing my opinion on the Attorney's general purpose financial statements and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated

The management of the District Attorney of the Sixth 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 on 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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 and procedures may deteriorate.

Page Two
Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tallulah, Louisiana

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

Accounting Controls

Revenue/receipts
Purchase/disbursements
External financial reporting
Payroll/personnel
Budgeting and budget reporting

Administrative Controls

General requirement:
Political activity
Civil rights
Cash management

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

During the year ended December 31, 1999, the District Attorney of the Sixth Judicial District had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

| | |
|--|-----|
| Human Services Support Enforcement, Title IV-D | 73% |
| Adolescent Diversion Program | 26% |

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the aforementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My 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 constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

Page Three

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tallulah, Louisiana

No management letter was issued.

This report is intended for the information of the management of the District Attorney of the Sixth Judicial District and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public records.

Tallulah, Louisiana
June 28, 2000

A handwritten signature in cursive script, appearing to read "David Plow".

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

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REPORT OF INDEPENDENT AUDITOR ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tallulah, Louisiana 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth Judicial District, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 28, 2000.

I conducted my 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-128, "Audits of State and local Governments". Those standards of OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests indicated that, with respect to the items tested, the District Attorney of the Sixth Judicial District, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Sixth Judicial District had not complied, in all material respects, with those provisions.

This report is intended for the information of the District Attorney of the Sixth Judicial District management and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 28, 2000



DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

**REPORT OF INDEPENDENT AUDITOR ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tallulah, Louisiana 71284

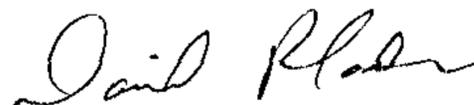
In connection with my audit of the 1999 general purpose financial statements of the District Attorney of the Sixth Judicial District and with my study and evaluation of District Attorney of the Sixth Judicial District internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments". I selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended December 31, 1999.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and reporting that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on District Attorney of the Sixth Judicial District's compliance with these requirements. Accordingly, I 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 my attention that caused me to believe that District Attorney of the Sixth Judicial District, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of District Attorney of the Sixth Judicial District management and interested state and federal agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 28, 2000



DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

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TALLULAH, LA 71284

(318) 574-0514

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

District Attorney of the Sixth Judicial District
Tallulah, Louisiana

I have audited the general purpose statements of the District Attorney of the Sixth Judicial District as of and for the year ended December 31, 1999, and have issued my report thereon dated June 28, 2000.

I have applied procedures to test the District Attorney of the Sixth Judicial District in compliance with the following requirements applicable to its federal assistance program, which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1999, political activity, civil rights, cash management, federal financial reports, drug-free workplace act and administrative requirements.

My procedures were limited to the applicable procedures described in the Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". My 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 Sixth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the District Attorney of the Sixth Judicial District had not complied in all material respects with those requirements.

This report is intended for the information of the District Attorney and the Louisiana Legislative Auditor's Office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 28, 2000

