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**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
With Supplemental Information Schedules**

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

Release Date ~~May 2, 1998~~

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 1997
With Supplemental Information Schedules

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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Contents, December 31, 1997

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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Caldwell Parish, Louisiana
Independent Auditor's Report,
December 31, 1997

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District. Such information has 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.

In accordance with Government Auditing Standards, I have also issued reports dated May 4, 1998 on the district attorney's compliance with laws, regulations, contracts, and grants; and my consideration of the district attorney's internal control structure.



West Monroe, Louisiana
May 4, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1997

	GOVERNMENTAL --- FUND TYPE ---		ACCOUNT GROUP -	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND ASSETS	
ASSETS				
Cash and cash equivalents	\$25,489	\$44,717		\$70,206
Receivables	3,047	13,573		16,724
Due from Title IV-D Fund	1,914	4,722		6,636
Due from other agencies	3,000			3,000
Office equipment			\$72,817	72,817
TOTAL ASSETS	<u>\$33,450</u>	<u>\$63,119</u>	<u>\$72,817</u>	<u>\$169,386</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$1,979	\$2,717		\$4,696
Due to:				
General Fund		1,914		1,914
Workless Check Fund		4,722		4,722
Total Liabilities	<u>1,979</u>	<u>8,353</u>	<u>NO amt</u>	<u>11,332</u>
Fund Equity:				
Investment in general fixed assets			\$72,817	72,817
Fund balances - unreserved - undesignated	<u>31,471</u>	<u>54,766</u>		<u>86,237</u>
Total Fund Equity	<u>31,471</u>	<u>54,766</u>	<u>72,817</u>	<u>159,051</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$33,450</u>	<u>\$85,116</u>	<u>\$72,817</u>	<u>\$169,386</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
VS. Actual (Budget) and Actual
For the Year Ended December 31, 1997**

	----- GENERAL FUND -----			--- SPECIAL SERVICES FUND ---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:						
Intergov. received revenues						
Federal - Department of Health and Human Services				580,000	580,172	172
State - Department of Social Services	\$25,000	\$19,754	(\$5,246)	9,000	10,000	1,000
Fees, charges, and commissions for services:						
Collection fees				16,000	17,000	1,000
Commissions on fines and forfeitures	36,100	36,578	478			
Bond board fees	13,000	13,007	7			
Use of money and property - interest earnings				1,000	1,119	119
Other revenues		32	32			
Total revenues	<u>74,100</u>	<u>74,311</u>	<u>211</u>	<u>607,000</u>	<u>608,301</u>	<u>1,301</u>
EXPENDITURES:						
General government - judicial						
Current:						
Personal services and related benefits	48,000	48,476	(476)	64,000	64,813	(813)
Operating services	10,000	10,198	(198)	6,000	6,982	(982)
Materials and supplies	3,800	3,778	22	2,000	1,993	77
Travel and other charges	5,700	5,819	(119)	1,500	1,500	(00)
Capital outlay	1,000	1,564	(564)	700	700	
Intra-governmental	9,500	8,360	1,140	2,800	2,800	
Total expenditures	<u>78,500</u>	<u>78,251</u>	<u>249</u>	<u>108,000</u>	<u>108,508</u>	<u>(508)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	4,300	(5,441)	(971)	(1,540)	(540)	907
FUND BALANCES AT BEGINNING OF YEAR	<u>30,516</u>	<u>36,511</u>	<u>1,098</u>	<u>79,609</u>	<u>54,405</u>	<u>14,796</u>
FUND BALANCES AT END OF YEAR	<u>34,816</u>	<u>31,070</u>	<u>3,746</u>	<u>78,069</u>	<u>53,865</u>	<u>24,200</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Caldwell, Louisiana.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the district attorney's office is located, the district attorney was determined to be a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorney's current operations require the use of only governmental funds and are described as follows:

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

**General Fund (District
Attorney's Expense)**

The General Fund was established in compliance with Louisiana Revised Statute 15:971.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. These revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

**C. GENERAL FIXED ASSETS AND
LONG-TERM DEBT**

Fixed assets purchased from governmental funds are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 62 per cent of fixed assets are valued at actual cost, while the remaining 38 per cent are valued at estimated cost based on the actual cost of like items. No depreciation has been provided on general fixed assets. The district attorney has no long term debt at December 31, 1997.

D. BASIS OF ACCOUNTING

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

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

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

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditures. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

Percent budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

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, 1997, the district attorney has cash and cash equivalents (book balances) totaling \$70,306 follows:

Demand deposits	\$47,546
Petty cash	30
Time deposits	<u>22,630</u>
Total	<u>\$70,306</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. Deposit balances (bank balances) at December 31, 1997, total \$73,769, and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees are entitled to two weeks of non-cumulative vacation leave and seven days of non-cumulative sick leave each year. Unused vacation and sick leave cannot be carried forward to the succeeding year. At December 31, 1997, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

**II. TOTAL COLUMN ON THE
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present 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.

2. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Total
Intergovernmental revenues:			
Federal - Department of Health and Human Services		\$15,208	\$15,208
State - Department of Social Services		469	469
Commissions on fines and forfeitures	<u>\$3,047</u>		<u>3,047</u>
Total	<u>\$3,047</u>	<u>\$15,677</u>	<u>\$18,724</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office equipment follows:

Balance, January 1, 1997	\$70,855
Additions	1,862
Deletions	<u>NONE</u>
Balance at December 31, 1997	<u>\$72,717</u>

4. PENSION PLAN

The district attorney and assistant district attorneys of the Thirty-Seventh Judicial District are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

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 and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below age 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 30 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decade Street, New Orleans, Louisiana 70016-2091, or by calling (504) 947-3551.

Plan members are required by state statute to contribute 7.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 per cent of annual covered payroll. Contributions to the system include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:169, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1997, 1996, and 1995, were \$4,562, \$5,420 and \$5,792, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

5. LITIGATION AND CLAIMS

At December 31, 1997, the district attorney is not involved in any litigation, nor is he aware of any asserted claims.

6. EXPENDITURES OF THE DISTRICT ATTORNEY
 NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

7. FEDERAL FINANCIAL ASSISTANCE

During the year ended December 31, 1997, the District Attorney of the Thirty-Seventh Judicial District participated in the following federal financial assistance program:

FEDERAL GRANTOR PASS-THROUGH GRANTOR NAME PROGRAM TITLE	PASS-THROUGH GRANTOR'S NUMBER	FTEA NUMBER	REVENUE - RECORDED - YEAR ENDED December 31, 1997
UNITED STATES DEPARTMENT HEALTH AND HUMAN SERVICES Passed through Louisiana Department of Social Services - Child Enforcement Title IV-D	500089	13.760	<u>\$89,172</u>

SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D 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 FUND

The Worthless Check 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 only to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1997

	TOTAL IN-D FUNDS	WORKLESS CHECK FUNDS	TOTAL
	<u>1997</u>	<u>1997</u>	<u>1997</u>
ASSETS			
Cash and cash equivalents	\$8,351	\$36,366	\$44,717
Receivables	15,877		15,877
Due from Title IV-D Fund		4,722	4,722
TOTAL ASSETS	<u>\$22,028</u>	<u>\$41,088</u>	<u>\$63,116</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$2,612	\$105	\$2,717
Due to:			
General Fund	1,914		1,914
Workless Check Fund	4,722		4,722
Total liabilities	<u>\$9,248</u>	<u>205</u>	<u>\$9,453</u>
Fund Equity - fund balances - unreserved - undesignated	<u>12,780</u>	<u>\$40,883</u>	<u>\$53,663</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$22,028</u>	<u>\$41,088</u>	<u>\$63,116</u>

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	TITLE FUND	NONTITLE FUND	TOTAL
REVENUES			
Intergovernmental revenues:			
Federal grants	\$60,172		\$60,172
State grants	30,108		30,108
Fees, charges, and commissions for services - collection fees		\$17,596	\$17,596
Use of money and property	287	832	1,119
Total revenues	<u>\$90,575</u>	<u>18,378</u>	<u>\$108,953</u>
EXPENDITURES			
General government:			
Current:			
Personal services and related benefits	\$1,793	13,062	\$4,815
Operating services	5,370	1,612	6,982
Materials and supplies	2,148	805	2,953
Travel and other charges	822	711	1,533
Capital outlay	578	129	701
Intergovernmental	<u>2,611</u>		<u>2,611</u>
Total expenditures	<u>\$9,326</u>	<u>14,519</u>	<u>\$23,845</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$7,201</u>	<u>2,029</u>	<u>\$9,230</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>13,481</u>	<u>31,924</u>	<u>\$45,405</u>
FUND BALANCES AT END OF YEAR	<u>\$20,682</u>	<u>\$33,953</u>	<u>\$54,635</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations and contracts and internal control weaknesses are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on
Compliance With Laws, Regulations, and Contracts**

**HONORABLE ILEY EVANS
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana**

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated May 4, 1998.

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 Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide 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, and contracts applicable to the District Attorney of the Thirty-Seventh Judicial District, is the responsibility of the district attorney's 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 Thirty-Seventh Judicial District's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

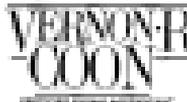
The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the District Attorney of the Thirty-Seventh Judicial District. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
May 4, 1998

**VERNON R. QUON
MEMBER OF CALDWELL
PARISH POLICE JURY
PUBLIC ACCOUNTANT
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS
PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL MANAGEMENT**

**210 ROBERTSON DRIVE
SUITE 1000
MONROE, LOUISIANA 70001
PHONE 225-835-1111
FAX 225-835-1100
TELETYPE 225-835-1100**



**Independent Auditor's Report
on Internal Control Structure**

**HONORABLE ILEY EVANS
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana**

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated May 4, 1998.

I conducted my audit in accordance with generally accepted auditing standards; *Governance Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide 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 Thirty-Seventh Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District for the year ended December 31, 1997, 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

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1000 BAYLUM STREET
SUITE 2000, MONROE, LA 70001**

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1997

politics 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.

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.

This report is issued by the information of the District Attorney of the Thirty-Seventh Judicial District. This is not intended to limit the distribution of this report, which is a matter of public record.



James H. White
West Monroe, Louisiana
May 4, 1998

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1997

There were no audit findings reported in the audit for the year ended December 31, 1996.