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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBONNE
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, and by 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.

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENNIS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 1997

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
DECEMBER 31, 1997

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REPORT OF INDEPENDENT AUDITORS

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1358
Tallahassee, Louisiana 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 1997, 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 of 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, "Standards of State and Local Governments". These 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, 1997, 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 prepared for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these 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.

Tallahassee, Louisiana
June 22, 1998

David Richardson

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CALIBOU, MADISON AND TEMAS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	Governmental Funds		Account Group	Total (Miscellaneous Other)
	General Fund	Special Revenue Funds	Group Overall Fixed Assets	
ASSETS				
Cash	\$281,359.54	\$189,000.49	\$	\$470,360.03
Investments, at cost		118,197.79		118,197.79
Receivables:				
Commissions of Fees and Fees/Grants	48,795.58	18,458.19		67,253.77
Equipment			108,368.00	108,368.00
Total assets	<u>\$330,155.12</u>	<u>\$315,656.47</u>	<u>\$216,736.00</u>	<u>\$862,547.59</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$205,667.91	\$ 1,900.71	\$	\$207,568.62
Accrued and withheld payroll taxes	1,856.86	3,553.62		5,410.48
Total liabilities	<u>\$207,524.77</u>	<u>\$ 5,454.33</u>	<u>\$</u>	<u>\$212,979.10</u>
Fund Equity:				
Investments in general fixed assets	\$	\$	\$208,368.00	\$208,368.00
Fund balance - unassigned - undesignated	92,630.35	307,202.14		499,832.49
Total fund equity	<u>\$ 92,630.35</u>	<u>\$307,202.14</u>	<u>\$208,368.00</u>	<u>\$608,200.49</u>
Total liabilities and fund equity	<u>\$300,155.12</u>	<u>\$312,956.47</u>	<u>\$208,368.00</u>	<u>\$862,547.59</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, 1997

	General Fund	Special Revenue Fund	Total (Miscellaneous Dubit)
REVENUES			
Commission of fees & facilities	\$128,577.34	\$	\$128,577.34
Use of money & property - interest income	29.53	80,220.75	18,290.28
Grants:			
Federal		186,221.50	186,221.50
State		114,024.14	114,024.14
Office revenues	28,175.88	9,487.29	48,563.09
Intergovernmental	75,818.32		75,818.32
Total revenues	<u>\$238,194.00</u>	<u>\$285,933.68</u>	<u>\$524,127.68</u>
EXPENDITURES			
General government - judicial:			
Salaries & related benefits	\$ 75,100.19	\$246,764.87	\$321,865.18
Travel	9,619.34	7,884.51	17,503.85
Material and supplies:			
Office	91,292.83	35,252.11	128,149.94
Automobile	21,368.18		21,368.18
Contracted services	2,900.08	17,880.80	19,980.88
Capital outlay		7,093.81	7,093.81
Other expenditures	28,718.52	7,086.82	35,815.34
Total expenditures	<u>\$198,118.14</u>	<u>\$317,281.92</u>	<u>\$515,400.06</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 40,075.86	\$ 68,651.76	\$ 28,727.62
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 2,202.87	\$ 84,385.80	\$ 86,588.67
Operating transfers out	(2,212.88)	(82,753.85)	(84,966.73)
Total other financing sources (uses)	<u>(10.01)</u>	<u>\$ 1,631.95</u>	<u>\$ 1,571.94</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 39,965.85	\$ 70,283.71	\$ 30,300.56
FUND BALANCE AT BEGINNING OF YEAR	184,208.86	208,027.17	289,296.43
FUND BALANCE AT END OF YEAR	\$ 224,174.71	\$ 278,311.88	\$ 502,486.59

The accompanying notes are an integral part of this statement.

DISRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 PARISHES OF EAST CALIBRE, MADISON AND TERRYAS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES-- BUDGETED AND ACTUAL
 ALL GOVERNMENT FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund		Special Revenue	
	Budget	Actual	Budget	Actual
REVENUES				
Commission of Fees & Forfeits	\$170,001.00	\$179,173.18	\$ 1,715.11	\$ 10,200.79
Use of money		28.50		
Grants				
Federal			312,009.41	176,221.50
State	25,150.00	38,175.08	170,000.00	14,004.34
Other revenues	61,223.00	10,428.32		9,487.29
Intergovernmental	\$27,186.00	\$23,111.81	\$12,500.00	\$22,081.68
Total revenues	\$283,560.00	\$358,917.97	\$156,724.52	\$142,704.61
EXPENDITURES				
General government - judicial	\$96,700.00	\$ 75,181.23	\$181,500.00	\$146,744.87
Salaries & related benefits	9,433.04	9,629.34	12,000.00	7,081.51
Travel				
Office	87,289.07	91,797.83	68,515.37	36,202.11
Automobile	20,715.88	23,985.19	2,000.00	2,000.00
Contracted services	1,200.00	1,500.86	1,800.00	17,000.00
Capital outlay & equipment			1,005.00	7,903.61
Other expenditures	10,203.02	23,228.32	3,185.00	3,652.89
Total expenditures	\$135,821.93	\$133,142.61	\$198,505.37	\$177,944.12
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 147,738.07	\$ 225,775.36	\$ 158,219.15	\$ 264,760.49
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Operating transfers out	(1,200.00)	(1,200.00)	(1,200.00)	(1,200.00)
Total other financing sources (uses)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
EXCESS OF REVENUES & OTHER FINANCING OVER (UNDER) EXPENDITURES & OTHER USES	\$ 147,738.07	\$ 225,775.36	\$ 158,219.15	\$ 264,760.49
FUND BALANCE AT BEGINNING OF YEAR	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
FUND BALANCE AT ENDING OF YEAR	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLIHOLA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

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 accordance with GASB codification Section 2008, 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 attorney also give the district attorney control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

The district attorney uses 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 included 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 15:191.11, which provided that 12 percent of the fees collected and funds 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, 1997

NOTE 3 - 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 137 of 1979, 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 their families and children, to locate absent parents, to establish paternity and to obtain family and child support.

Worthless-Check Collection
Fee Special Revenue Fund

The Worthless-Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, 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, including on-line and bond levies, 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, 1997

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 sources/uses) 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 other 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 approximates 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 \$133,368.69 of equipment owned by the district attorney's office at December 31, 1997, \$238,843.69 of it was valued at historical cost and \$10,215.00 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, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. 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.

2. Total Columns on Statements

The total columns on the statements are captioned Miscellaneous 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, 1997, the district attorney has cash and cash equivalents totaling \$982,261.83 as follows:

Demand deposits	\$ 6,917.71
Interest-bearing demand deposits	<u>975,344.12</u>
Total	<u>\$982,261.83</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, 1997, the district attorney had \$462,340.03 in deposits. These deposits are secured from risk by \$180,808.08 of federal deposits insurance and \$281,531.95 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 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 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
TALLAHASSEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 3 - INVESTMENTS

At December 31, 1997, the district attorney has investments totaling \$118,197.79 as follows:

	Carrying Amount	Market Value
Louisiana Delta Bank Certificate of Deposit	\$ 29,236.48	\$ 29,236.48
Guaranty Bank & Trust Certificate of Deposit	31,509.22	31,509.22
Wibonics National Bank	29,596.51	29,596.51
Cross Keys Bank Certificate of Deposit	<u>27,855.58</u>	<u>27,855.58</u>
Total	<u>\$118,197.79</u>	<u>\$118,197.79</u>

NOTE 4 - RECEIVABLES

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

Class of Receivable	General Fund	Special Revenue	Total
Accounts	\$ 18,693.58	\$ 11,693.89	\$ 30,387.47
Other	<u>28,825.00</u>	<u>6,768.95</u>	<u>35,593.95</u>
Total	<u>\$ 47,518.58</u>	<u>\$ 18,462.84</u>	<u>\$ 65,981.42</u>

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

Balance, January 1, 1997	\$211,275.08
Additions	<u>3,052.61</u>
Balance, December 31, 1997	<u>\$214,327.69</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 15 years of creditable service, at or after age 25 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 300 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, 1987**

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 2 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 1 percent each year for each year retirement precedes age 58. Final average salary is the employee's average salary over the 35 consecutive or joined months that produce the highest average. Employees who terminate with at least 18 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 3-14 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 5-10 percent of their salaries and an employer contribution of 7-14 percent of covered salaries.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section 200.127:

Year Ended December 31, 1987

District Attorney and Assistant District Attorneys

Contribution rate - employees	7%
Contribution rate - employer	* 3-14% and 1-14%
Total current year payroll	<u>\$ 56,159.30</u>
Total current year covered payroll	<u>\$ 38,285.01</u>

Employees

Contribution rate - employees	6-10%
Contribution rate - employer	7-14%
Total current year payroll	<u>\$173,286.39</u>
Total current year covered payroll	<u>\$151,921.04</u>

*Rate changed from 2-1/2% July 1, 1987 to 3-14%.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

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 increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is help used 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 PERA 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, 1997 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, 1997.

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 parole police jury, or directly by the state.

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 1997.

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. 21.763. This program is funded by indirect assistance payments, in the form of both income tax payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1997, the District Attorney for the Sixth Judicial District expended \$184,972.25 and \$47,239.94 in reimbursement and incentive payments, respectively.

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, 1997

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 CADDILLAC, MADISON AND TERREBONNE
COMBINING BALANCE SHEET - GENERAL FUNDS
DECEMBER 31, 1997

Schedule J

	Special 12% Fund	Hot Check Section	Asset Forfeiture Fund	Red Bond Account	Total
ASSETS					
Cash	\$32,827.90	\$3,697.12	\$221,348.48	\$698.00	\$258,571.50
Receivables:					
Commissions of fines and forfeitures	40,381.38	_____	_____	_____	40,381.38
Total assets	<u>\$73,209.28</u>	<u>\$3,697.12</u>	<u>\$221,348.48</u>	<u>\$698.00</u>	<u>\$259,252.88</u>
LIABILITIES					
Liabilities:					
Accounts payable	\$ 3,821.89	\$ _____	\$221,348.48	\$698.00	\$225,868.37
Accrued and withheld payroll taxes	1,826.86	_____	_____	_____	1,826.86
Total liabilities	<u>\$ 5,648.75</u>	<u>\$ _____</u>	<u>\$221,348.48</u>	<u>\$698.00</u>	<u>\$223,595.23</u>
Fund Equity:					
Fund balance - unrestricted - undesignated	\$27,822.42	\$2,027.12	\$ _____	\$ _____	\$ 29,849.54
Total liabilities and fund equity	<u>\$29,122.42</u>	<u>\$2,027.12</u>	<u>\$221,348.48</u>	<u>\$698.00</u>	<u>\$233,196.02</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISH OF EAST CALIBOU, MADISON AND TERREBONNE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1990

	Special Fund	General Fund	Asset Purchase Fund	Debt Fund	Total
REVENUES					
Commissions of fees & Arbitrators	\$ 907,917.26	\$	\$	\$	\$ 907,917.26
Other revenues	9,813.14	11,428.08		11,863.26	29,179.49
Intergovernmental	70,448.12				70,448.12
Use of treasury - interest income		28.51			28.51
Total revenues	\$ 988,226.52	\$ 11,456.67	\$	\$ 11,863.26	\$ 1,011,546.45
EXPENDITURES					
General government - judicial Salaries & related benefits	\$ 86,215.85	\$ 8,847.48	\$	\$	\$ 95,063.33
Travel	9,619.36				9,619.36
Material and supplies		28.13			28.13
Office	81,238.79				81,238.79
Automobile	21,268.19				21,268.19
Contractual services	1,599.00				1,599.00
Other expenditures	13,512.15		1,815.22		15,327.37
Total expenditures	\$ 143,483.31	\$ 8,875.61	\$ 1,815.22	\$	\$ 153,174.14
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 844,743.21	\$ 2,581.06	\$ (1,815.22)	\$ 1,863.26	\$ 846,802.31
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 5,200.87	\$	\$	\$	\$ 5,200.87
Operating transfers out	(5,200.87)			(1,863.26)	(6,164.13)
Total other financing sources (uses)	\$	\$	\$	\$	\$
EXCESS OF DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 7,977.95	\$ 2,352.09	\$ (1,815.22)	\$	\$ 8,514.82
FUND BALANCE AT BEGINNING OF YEAR	\$ 80,434.11	\$ 1,205.04	\$ 1,815.19	\$	\$ 83,454.34
FUND BALANCE AT END OF YEAR	\$ 88,412.06	\$ 3,557.13	\$	\$	\$ 91,969.19

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, 1997

	Non- Support Unit	Non- Support Special	Admission Division Program	Total
ASSETS				
Cash	\$24,378.82	\$153,477.64	\$1,064.83	\$178,921.29
Investments, at cost		118,197.79		118,197.79
Receivables:				
Commissions of fees & fees/retains	11,697.20	6,768.18	-----	18,465.38
Total assets	<u>\$36,076.02</u>	<u>\$180,415.72</u>	<u>\$1,064.83</u>	<u>\$217,556.57</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 1,318.75	\$ 172.56	\$	\$ 1,491.31
Withheld and accrued payroll taxes	2,842.31	-----	303.31	3,145.62
Total liabilities	<u>\$ 4,161.06</u>	<u>\$ 172.56</u>	<u>\$ 303.31</u>	<u>\$ 4,637.93</u>
Fund Equity:				
Fund balance - unreserved - unassigned	\$31,914.96	\$79,243.17	\$ 761.52	\$111,919.65
Total liabilities and fund equity	<u>\$36,076.02</u>	<u>\$79,415.73</u>	<u>\$1,064.83</u>	<u>\$117,556.57</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CADDILLAC, MADISON AND TENSAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Non- Support Unit	Non- Support Special	Admitted Discretion Funds	Total
REVENUES				
Uses of money of property - interest income	\$ 581.96	\$ 9,638.79	\$	\$ 10,220.75
Grants:				
Federal	114,340.28		61,979.12	176,319.40
State		114,094.14		114,094.14
Other revenues	727.40	7,435.12	1,349.76	9,512.28
Total revenues	<u>\$115,351.24</u>	<u>\$121,173.05</u>	<u>\$63,328.88</u>	<u>\$300,853.17</u>
EXPENDITURES				
General governmental - judicial:				
Salaries & related benefits	\$108,123.87	\$ 22,817.73	\$18,591.47	\$149,533.07
Travel	1,322.68	3,382.18	2,979.64	7,684.50
Materials & supplies:				
Office	13,421.81	8,888.09	4,843.81	27,153.71
Automobile				
Contracted services	11,380.80		1,580.80	12,961.60
Capital outlay and equipment		4,262.00	2,731.51	7,093.51
Other expenditures	192.91	6,893.91		7,086.82
Total expenditures	<u>\$134,521.27</u>	<u>\$44,763.91</u>	<u>\$27,727.23</u>	<u>\$207,012.41</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$ 19,170.03)	\$ 76,409.14	(\$ 3,398.35)	\$ 53,930.76
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 81,290.80	\$ 3,855.00	\$	\$ 85,145.80
Operating transfers out		(81,255.99)		(81,255.99)
Total other financing sources (uses)	<u>\$ 81,290.80</u>	<u>(\$ 77,400.99)</u>	<u>\$</u>	<u>\$ 3,889.81</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES	\$ 12,229.49	\$ 5,658.15	(\$ 3,398.35)	\$ 14,489.29
FUND BALANCE AT BEGINNING OF YEAR	15,473.18	278,628.88	5,842.82	300,944.88
FUND BALANCE AT END OF YEAR	\$ 27,702.67	\$184,280.03	\$ 2,444.47	\$214,427.17

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, 1997

Program Title	Federal CFDA Number	Revenue Recognized	Expenditures
Title IV-D Child Support Enforcement	13.760	\$134,242.38	\$134,242.38
Adolescent Diversion Fund	<u>81.858</u>	<u>61,979.12</u>	<u>61,979.12</u>
Total		<u>\$196,221.50</u>	<u>\$196,221.50</u>

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST-CARROLL, MADISON AND TENSAS
DECEMBER 30, 1997**

The next conference was held on June 22, 1998 in the District Attorney's office. Present at the meeting were Sandra Kestell, Administrative Assistant, Judy Stary, 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** was not paying all of its payroll taxes timely. Therefore, the program was incurring penalties and interest which it does not have the funds to pay.

This problem has been corrected.

2. In the **Adolescent Diversion Fund** there were several problems:

A) Two disbursements were written as counter checks without any supporting documentation in the files. I was able to determine that both were proper expenditures, but this documentation should be maintained in the files.

No problems of this nature were found in 1997.

B) Five deposit slips were missing in 1996.

All deposit slips and related documentation were maintained for 1997 with one exception. One deposit slip and related documentation was missing for one 1997 deposit.

C) Payroll tax deposits were debited from a deposit instead of writing a check to pay them in 1996.

This problem has been corrected.

Current Year Problems:

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.

Response:

A staff meeting is scheduled for Friday (7/18/98) and this will be resolved at that staff meeting.

2. **Fixed Assets**

Currently the listing of all furniture, fixtures and equipment is incomplete. It does not contain cost and location on numerous items and all items are not on the list. Also, very few items in the office are tagged.

Response:

One employee is currently working on this and has been working on it for several months. The District Attorney did not realize this was of such importance but it will be accorded to promptly.

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

DAVID Q. RICHARDSON
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE DE
BASIC FINANCIAL STATEMENTS PERFORMED BY ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1380
Tulhatch, 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, 1997, and have issued my report thereon dated June 23, 1998.

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 judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of 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 statements of the District Attorney of the Sixth 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 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.

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

Tululah, Louisiana
June 22, 1998



DAVID Q. RICHARDSON
Certified Public Accountant
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12181 574-0514

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

Honorable James B. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
Post Office Box 1389
Tulalaha, 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, 1997, and have issued my report thereon dated June 22, 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 Office Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments". These 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, 1997, 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 June 22, 1998.

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, assistance and judgments by management are required to assess the reported 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, that transactions are recorded 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 become obsolete.

Page Two

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
Tulsa, Oklahoma

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 assignment
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, 1987, the District Attorney of the Sixth Judicial District had no major federal financial assistance programs and reported 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Human Services Support Enforcement, Title IV-D	48%
Abuse/Detention Programs	52%

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 matter of weakness 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
Tulahoma, 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.

Tulahoma, Louisiana
June 22, 1998



DAVID Q. REICHARTSMAN

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**REPORT OF INDEPENDENT AUDITORS 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
Tulahoma, 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 23, 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 provisions of Office of Management and Budget Circular A-128, "Standards of State and Local Governments". These 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.

Tulahoma, Louisiana
June 23, 1998



DAVID Q. McCLARDSON
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REPORT OF INDEPENDENT AUDITORS 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 1088
Tululah, Louisiana 71284

In connection with my audit of the 1997 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 nonmajor federal financial assistance programs for the year ended December 31, 1997.

As required by OMB Circular A-128, I have performed testing 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 those 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.

Tululah, Louisiana
June 22, 1998



DAVID Q. RICHMOND

CHIEF OF PUBLIC ACCOUNTS

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

District Attorney of the Sixth Judicial District,
Tallahassee, 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, 1997, and have issued my report thereon dated June 22, 1998.

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, 1997, political activities, civil rights, work management, federal financial reports, drug-free workplace 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, "Audit 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.

Tallahassee, Louisiana
June 22, 1998

