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**ACADIANA CRIMINALISTICS  
LABORATORY COMMISSION  
FINANCIAL REPORT  
DECEMBER 31, 1998**

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

Release Date 7-14-99

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INDEPENDENT AUDITORS' REPORT

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission, and the individual fund and account group financial statements of the Commission, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, "Disclosures about Year 2000 Issues," requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- Any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- A general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- The additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

Acadiana Criminalistics Laboratory Commission has omitted such disclosures. We do not provide the Commission's assurance that the Commission is or will be year 2000 ready, that year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Commission does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Acadiana Criminalistics Laboratory Commission, as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, except for the omission of the information discussed in the preceding paragraph, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account groups of Acadiana Criminalistics Laboratory Commission, as of December 31, 1998, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting standards.

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 1999, on our consideration of Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual fund and account group financial statements. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Acadiana Criminalistics Laboratory Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, individual fund, and individual account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

The financial information for the 1997 fiscal year, which is included for comparative purposes, was taken from the financial report of Acadiana Criminalistics Laboratory Commission for that year in which we expressed an unqualified opinion on the combined (general purpose), combining, individual fund and account group financial statements.

*Broussard, Perhe, Lewis & Breaux, LLP*

Lafayette, Louisiana  
May 26, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1998

ASSETS	Governmental	Account Groups	
	<u>Fund Type</u> <u>General</u>	<u>General</u> <u>Fixed Assets</u>	<u>General Long-</u> <u>Term Debt</u>
Cash	\$ 23,438	\$ -	\$ -
Investments	410,169	-	-
Court costs receivable	58,660	-	-
Due from other governmental agencies	-	-	-
Land, building, and equipment	-	1,300,901	-
Amount to be provided for retirement of general long-term debt	-	-	6,203
<b>Total assets</b>	<b>\$ 492,267</b>	<b>\$ 1,300,901</b>	<b>\$ 6,203</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 19,197	\$ -	\$ -
Accrued liabilities	3,666	-	-
Accrued compensated absences	-	-	6,203
<b>Total liabilities</b>	<b>\$ 22,863</b>	<b>\$ -0-</b>	<b>\$ 6,203</b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ 1,300,901	\$ -
Fund balance -			
Reserved for encumbrances	-	-	-
Unreserved:			
Undesignated	469,404	-	-
<b>Total fund equity</b>	<b>\$ 469,404</b>	<b>\$ 1,300,901</b>	<b>\$ -0-</b>
<b>Total liabilities and fund equity</b>	<b>\$ 492,267</b>	<b>\$ 1,300,901</b>	<b>\$ 6,203</b>

See Notes to Financial Statements.

Totals (Memorandum Only)	
<u>1998</u>	<u>1997</u>
\$ 23,438	\$ 41,541
410,169	411,626
58,660	91,490
-	4,266
1,300,901	1,183,306
<u>6,203</u>	<u>6,263</u>
<u>\$1,799,371</u>	<u>\$1,738,492</u>
\$ 19,197	\$ 13,083
3,666	2,070
<u>6,203</u>	<u>6,263</u>
<u>\$ 29,066</u>	<u>\$ 21,416</u>
\$1,300,901	\$1,183,306
-	9,843
<u>469,404</u>	<u>523,927</u>
<u>\$1,770,305</u>	<u>\$1,717,076</u>
<u>\$1,799,371</u>	<u>\$1,738,492</u>

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE  
Years Ended December 31, 1998 and 1997

	General Fund	
	1998	1997
Revenues:		
Intergovernmental	\$ 91,441	\$ 60,965
Fines and forfeits	769,938	780,123
Interest	22,671	23,416
Miscellaneous	13,503	13,687
Total revenues	\$ 897,553	\$ 878,191
Expenditures:		
Current -		
Public safety	961,919	801,503
Excess (deficiency) of revenues over expenditures	\$ (64,366)	\$ 76,688
Fund balance, beginning	533,770	457,082
Fund balance, ending	\$ 469,404	\$ 533,770

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND

Year Ended December 31, 1998

With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental -				
State grant	\$ 72,039	\$ 72,039	\$ -	\$ 29,368
Federal grant	19,402	19,402	-	31,597
Fines and forfeits -				
Court costs	832,137	769,938	(62,199)	780,123
Interest	22,800	22,671	(129)	23,416
Miscellaneous -				
In-kind contributions	5,884	5,884	-	11,358
Other	<u>2,806</u>	<u>7,619</u>	<u>4,813</u>	<u>2,329</u>
Total revenues	<u>\$ 955,068</u>	<u>\$ 897,553</u>	<u>\$ (57,515)</u>	<u>\$ 878,191</u>
<b>Expenditures:</b>				
Current -				
Public safety -				
Personnel costs	\$ 537,997	\$ 540,027	\$ (2,030)	\$ 497,101
Workman's compensation	6,600	5,799	801	7,677
Travel and training	20,600	19,809	791	22,973
Printing	1,000	720	280	1,157
Telephone and utilities	19,600	18,702	898	18,245
Equipment rental	2,000	2,126	(126)	1,646
Repairs and maintenance	31,652	29,429	2,223	19,783
Insurance	14,750	14,704	46	12,482
Office supplies	5,200	5,789	(589)	4,730
Lab supplies	70,000	83,692	(13,692)	25,724
Vehicle and maintenance supplies	1,600	1,380	220	2,120
Professional services	6,000	5,712	288	5,058
DNA services	65,000	70,689	(5,689)	119,944
Equipment purchases	65,000	63,197	1,803	15,455
Miscellaneous	2,250	2,281	(31)	3,051
Training - Grant	25,824	25,824	-	44,357
Supplies and equipment - Grant	<u>72,039</u>	<u>72,039</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 947,112</u>	<u>\$ 961,919</u>	<u>\$ (14,807)</u>	<u>\$ 801,503</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 7,956</u>	\$ (64,366)	<u>\$ (72,322)</u>	\$ 76,688
Fund balance, beginning		<u>533,770</u>		<u>457,082</u>
Fund balance, ending		<u>\$ 469,404</u>		<u>\$ 533,770</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but 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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be 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.

Primary government:

Acadiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statute 40:2267.1. The Commission is governed by a 21 member board of commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriffs, district attorneys, and one council/police jury member appointed by the parish councils/police juries of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigation.

The operations of the Commission are administered through a director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southwest Louisiana parishes enumerated above with operations located in Iberia Parish.

No entities meet the above criteria for inclusion as a component unit of Acadiana Criminalistics Laboratory Commission.

## NOTES TO FINANCIAL STATEMENTS

### Fund accounting:

Acadiana Criminalistics Laboratory Commission uses one fund and two 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 related to certain government functions or activities.

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

The General Fund, a governmental fund type, is the general operating fund of the Commission, and is used to account for all the financial resources of the Commission.

### Basis of accounting:

The accounting and financial 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 of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by 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. Expenditures are recorded when the related fund liability is incurred.

The major source of revenues is court costs which is susceptible to accrual.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is

## NOTES TO FINANCIAL STATEMENTS

utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

### Cash and investments:

Cash consists of amounts in demand deposit accounts for the Commission.

Investments consist of amounts invested in U.S. Government securities and in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation.

The Commission implemented GASB Statement No. 31 in the current year and therefore, investments meeting the criteria specified in the Statement are stated at fair value. Investments which do not meet the requirements of the Statement are stated at cost. These investments include amounts invested in Louisiana Asset Management Pool (LAMP).

### Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

### Compensated absences:

Employees of Acadiana Criminalistics Laboratory Commission earn vacation pay at the rate of 4 to 12 hours per month. Employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above forty hours is automatically converted to sick leave. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

NOTES TO FINANCIAL STATEMENTS

Memorandum only - total columns:

Total columns on the combined balance sheet are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles.

Comparative data:

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

Note 2. Legal Compliance

The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1. Budgeted amounts are as originally adopted or as amended in accordance with procedures detailed above.

Note 3. Deposits and Investments

At December 31, 1998, the carrying amount of the Commission's deposits was \$23,438 and the bank balance was \$63,521. The entire bank balance was covered by federal depository insurance.

The Commission's investments are categorized as either (1) insured or registered for which the securities are held by the Commission or its agent in the Commission's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Commission's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Commission's name. A categorization of the Commission's investments at December 31, 1998 follows:

	<u>Categories</u>		
	<u>1</u>	<u>2</u>	<u>3</u>
U.S. Government securities	<u>\$ 49,050</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

NOTES TO FINANCIAL STATEMENTS

Investments held at December 31, 1998 consist of \$361,119 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1998 is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Note 4. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	<u>Balance,</u> <u>01/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance,</u> <u>12/31/98</u>
Land	\$ 43,111	\$ -	\$ -	\$ 43,111
Building and improvements	475,201	-	-	475,201
Equipment	<u>664,994</u>	<u>123,732</u>	<u>6,137</u>	<u>782,589</u>
	<u>\$1,183,306</u>	<u>\$ 123,732</u>	<u>\$ 6,137</u>	<u>\$1,300,901</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Long-term Debt

During the year ended December 31, 1998, the following changes occurred in the liability reported in the general long-term debt account group:

	Balance, <u>01/01/98</u>	Additions	Reductions	Balance, <u>12/31/98</u>
Compensated absences	\$ <u>6,263</u>	\$ <u>-0-</u>	\$ <u>60</u>	\$ <u>6,203</u>

Note 6. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 1998.

Note 7. Defined Benefit Pension Plan

All permanent employees of Acadiana Criminalistics Laboratory Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The total Commission payroll for the year ended December 31, 1998 was covered by the System.

All permanent Commission employees who work at least 28 hours a week and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. The retirement allowance is equal to 3% of the member's final average compensation (defined as the average of the highest 36 consecutive months). The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees were required to contribute 9.50% of their earnings to the plan; the Commission contributed 7.75%. The total contribution for the year was \$85,469 which consisted of \$38,399 from the Commission and \$47,070 from its employees. Contributions are also established by State statute.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended 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. The pension benefit obligation at December 31, 1997, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$881,981,793. The PERS

## NOTES TO FINANCIAL STATEMENTS

Plan A net assets available for benefit on that date (valued at market) were \$984,130,819, resulting in no unfunded pension benefit obligation. The Commission's contribution represented approximately .18% of total contributions required of all participating employers.

### Trend information:

Ten-year historical trend information providing information about progress made in accumulating sufficient assets to pay benefits when due is presented in the PERS December 31, 1997 annual report.

### Note 8. Deferred Compensation Plan

Acadiana Criminalistics Laboratory Commission offers its employees a Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Investments are managed by the Plan's administrator. Participants choose to invest their deferred compensation at either a fixed rate or in one of five investment options offered under the Plan, or a combination thereof.

Certain provisions of the recently enacted Small Business Job Protection Act of 1996 affected Internal Revenue Code Section 457 Plans by eliminating the requirement that Section 457 Plan assets legally remain the assets of the sponsoring government. The Act now requires that amounts deferred under Section 457 Plans be held in trust for the exclusive benefit of participating employees and not be accessible by the sponsoring government or its creditors.

During fiscal year 1998, the Acadiana Criminalistics Laboratory Commission amended its Deferred Compensation Plan and transferred ownership of the life insurance policies in connection with the Plan to Bank One Trust Company, N.A. According to this agreement, Bank One is now the Custodian for these policies which are being held in a Custodial Account for the exclusive benefit of the Plan's participants and beneficiaries.

Based on the above referenced amendment and reporting requirements of GASB Statement No.32, the Acadiana Criminalistics Laboratory Commission no longer reports the Deferred Compensation Plan in its financial statements. The prior year balance of \$65,694 has been removed from the general purpose financial statements.



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

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission and the individual fund and account group financial statements as of and for the year ended December 31, 1998, and have issued our report thereon dated May 26, 1999, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, "Disclosures about Year 2000 Issues." We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of management and those other governments from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poiré, Lewis & Breaux, LLP*

Lafayette, Louisiana  
May 26, 1999

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1998

We have audited the financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1998, and have issued our report thereon dated May 26, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1998 resulted in a qualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses    \_\_\_ Yes    X No  
Reportable Conditions   \_\_\_ Yes    X None Reported

Compliance

Compliance Material to Financial Statements   \_\_\_ Yes    X No

Section II - Financial Statement Findings

No matters were reported.