

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

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District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberia and Webster, Louisiana

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Independent Auditors' Report

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Westlake, Louisiana

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Sixth Judicial District, a component unit of the Greater Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney of the Twenty-Sixth Judicial District as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 2003, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the District Attorney of the Twenty-Sixth Judicial District has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* as of January 1, 2003.

In accordance with Government Auditing Standards, we have also issued a report dated June 4, 2004, on our consideration of the District Attorney of the Twenty-Sixth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That

report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 2-8 and on page 28-33, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards, shown on page 38, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the District Attorney of the Twenty-Sixth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Cook & Marchant
Certified Public Accountants
June 4, 2004

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the District Attorney of the Twenty-Sixth Judicial District's financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the District Attorney's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The District Attorney's net assets decreased by \$241,157 or 13%.

The District Attorney's total general and program revenues were \$2,058,158 in 2003 compared to \$1,342,587 in 2002.

During the year ended December 31, 2003, the District Attorney had total expenses, excluding depreciation of \$2,299,003.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Twenty-Sixth Judicial District as a whole and present a longer-term view of the District Attorney's finances. Fund financial statements start on page 11. For governmental activities, these statements tell how these activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the District Attorney's operations in more detail than the government-wide statements by providing information about the District Attorney's most significant funds.

The District Attorney of the Twenty-Sixth Judicial District was determined to be a component unit of the Bossier Parish Police Jury. The District Attorney is fiscally dependent on the Police Jury for space and related costs. The accompanying financial statements present information only on the funds maintained by the District Attorney of the Twenty-Sixth Judicial District.

Reporting the District Attorney of the Twenty-Sixth Judicial District as a Whole

Our analysis of the District Attorney of the Twenty-Sixth Judicial District as a whole begins on page 9. One of the most important questions asked about the District Attorney's finances is "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the funds maintained by the District Attorney of the

Twenty-Sixth Judicial District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual* basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets – the difference between assets and liabilities – as one way to measure the District Attorney's financial health, or *financial position*. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the District Attorney.

In the Statement of Net Assets and the Statement of Activities, we record the funds maintained by the District Attorney as governmental activities.

Governmental activities – all of the expenses paid from the funds maintained by the District Attorney are reported here which consists primarily of personnel services, materials and supplies, travel, repairs and maintenance and other program services. Fines and fees, state and federal grants and gaming tax revenue finance most of these activities.

Reporting the District Attorney's Most Significant Funds

Our analysis of the major funds maintained by the District Attorney of the Twenty-Sixth Judicial District begins on page 11. The fund financial statements begin on page 11 and provide detailed information about the most significant funds maintained by the District Attorney – not the District Attorney as a whole. The District Attorney of the Twenty-Sixth Judicial District's governmental funds use the following accounting approach:

Governmental funds – All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the District Attorney's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain District Attorney expenses. We describe the relationship (or difference) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

**THE DISTRICT ATTORNEY OF THE TWENTY-SIXTH JUDICIAL DISTRICT
AS A WHOLE**

The District Attorney of the Twenty-Sixth Judicial District's total net assets changed from a year ago, decreasing from \$951,227 to \$712,078. The December 31, 2003, year was the first period that GASB Statement 34 was applied. The District Attorney of the Twenty-Sixth Judicial District was not required to restate the prior periods for purposes of providing comparative data. However, our analysis below will focus on key elements of the total governmental funds for the December 31, 2003 year. In future years, when prior year information is available, a comparative analysis of the funds maintained by the District Attorney will be presented.

**Table 1
Net Assets**

	Governmental Activities <u>2003</u>
Current and other assets	\$ 816,622
Capital assets	<u>27,217</u>
Total assets	<u>843,839</u>
Current liabilities	117,633
Long-term liabilities	<u>14,126</u>
Total liabilities	<u>131,759</u>
Net assets:	
Investments in capital assets, net of related debt	27,217
Unrestricted	572,377
Restricted	<u>112,476</u>
Total net assets	<u>\$ 712,078</u>

Net assets of the District Attorney's governmental activities decreased by \$241,157 or 25%. Unrestricted net assets, the part of net assets that can be used to finance District Attorney expenses without constraints or other legal requirements, were decreased from a year ago, decreasing from \$932,191 at December 31, 2002 to \$572,377 at December 31, 2003.

**Table 2
Change in Net Assets**

	Governmental Activities 2003
Revenues	
Program Revenues	
Changes for services	\$ 917,225
Operating grants and contributions	1,100,773
General Revenues	
Miscellaneous revenues	34,760
Interest income	<u>5,249</u>
Total revenues	\$ 2,058,198
Expenses	
Judicial	1,618,278
Drug court and truancy	<u>683,827</u>
Decreases in net assets	<u>\$ 1,243,157</u>

Total revenues increased \$815,601 (68%) from total revenues in the year ended December 31, 2002 of \$1,242,587 to total revenues of \$2,058,198 in the year ended December 31, 2003.

A large part of the increase was due to an increase in fees and fines collected, and new funding for the Drug Court and Truancy programs.

THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of \$698,989, which is lower than last year's fund balance of \$932,151. The primary reasons for the decreases are:

- Increases in appropriations to the police/juries for certain judicial expenses.

General Fund Budgetary Highlights

The District Attorney adopted a budget for its General Fund for the year ended December 31, 2003. There were no amendments to the budget during the year. The District Attorney's budgetary comparison is presented as required supplementary information and shown on page 28.

The District Attorney's General Fund fund balance of \$698,989 reported on page 11 differs from the General Fund's budgetary fund balance of \$567,951 reported in the budgetary comparison schedule on page 28. This is primarily due to the District Attorney budgeting on the cash basis of accounting.

CAPITAL ASSETS

At the end of December 31, 2003, the District Attorney had invested \$27,217 in capital assets. (see table 3 below)

Table 3
Capital Assets At Year End
(Net of Depreciation)

	Governmental Activities <u>2003</u>
Equipment	14,433
Vehicles (2 cars)	<u>12,784</u>
Total	<u>\$ 27,217</u>

This year's major additions included:

Telephone system	\$ 6,953
Copier	<u>5,430</u>
Total	<u>\$ 12,383</u>

More detailed information about the capital assets is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney of the Twenty-Sixth Judicial District's management considered many factors when setting a fiscal year (December 31, 2004) budget. Amounts available for appropriation in the governmental funds are expected to be consistent with the current year. The budget for the 2004 year is approximately the same as the 2003 budget.

**CONTACTING THE DISTRICT ATTORNEY OF THE TWENTY-SIXTH
JUDICIAL DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the District Attorney of the Twenty-Sixth Judicial District and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact John Schayler Marvin, District Attorney.

Clerk of the Court of the Twenty-Sixth Judicial District
 Parish of Bossier and Webster, Louisiana
 Statement of Net Assets
 December 31, 2000

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 214,000
Receivables	135,217
Due from asset forfeiture trust fund	89,782
Capital assets (net)	37,217
	876,216
Total assets	876,216
LIABILITIES	
Accounts payable	87,500
Other liabilities	30,101
Long-term liabilities - compensated absences:	
Due within one year	11,008
Due in more than one year	3,641
	132,250
Total liabilities	132,250
NET ASSETS	
Investment in capital assets	21,217
Restricted for:	
Drug court and treasury	112,478
	133,695
Total net assets	\$ 742,966

See accompanying notes to the financial statements.

District Attorney of the Twenty-Sixth Judicial District
 Parish of Bossier and Webster, Louisiana
 Statement of Activities
 For the Year Ended December 31, 2003

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net/Expected
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
Governmental activities:				
Judicial	\$ 1,518,218	\$ 683,398	\$ 322,798	\$ 1481,897
Dog court and insanity	681,817	23,838	773,878	126,840
Total governmental activities	2,199,995	671,315	1,108,713	(1191,257)
General Revenues:				
Other income				34,760
Interest income				<u>5,340</u>
Total general revenues				<u>40,100</u>
Change in net assets				(561,157)
Net assets - beginning				<u>853,227</u>
Net assets - ending				<u>\$ 292,070</u>

See accompanying notes to the financial statements.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Balance Sheet
Governmental Funds
December 31, 2000

	General	Drug Court and Truancy		Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 528,208	\$ 86,417	\$	614,625
Receivables	84,317	40,240		124,557
Due from asset forfeiture trust fund	68,782			68,782
Due from other funds	3,034			3,034
	\$ 683,339	\$ 126,657	\$	\$ 810,000
Liabilities				
Accounts payable	\$ 68,425	\$ 21,107	\$	89,532
Due to other funds		3,034		3,034
Other liabilities	30,181			30,181
	\$ 66,686	\$ 24,141	\$	\$ 90,827
Fund balances				
Unreserved	588,513	112,400		700,913
	\$ 588,513	\$ 112,400		\$ 700,913
	\$ 683,339	\$ 126,657	\$	\$ 810,000
 Amounts reported for governmental activities in the statement of activities are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.				27,217
Long-term liabilities (consisting of compensated absences) are not due and payable in the current period and therefore are not reported in the funds.				(14,138)
Net assets of governmental activities			\$	\$ 792,879

See accompanying notes to the financial statements.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

Revenues:	General	Drug Court and Trustee	Total Governmental Funds
Fines and forfeitures	\$ 708,801	\$ 23,809	\$ 732,610
State and federal grants:			
Title IV-D reimbursement	201,708		201,708
Victims assistance grant	25,800		25,800
Drug court and trustee		504,203	504,203
Check collection fees	154,455		154,455
State appropriation		41,000	41,000
Gaming tax revenue		232,775	232,775
Other income	34,760		34,760
Interest income	5,340		5,340
Total revenues	<u>1,308,281</u>	<u>801,917</u>	<u>2,110,198</u>
Expenditures:			
General government:			
Current operating:			
Judicial	1,598,687		1,598,687
Drug court and trustee		859,280	859,280
Capital outlay		12,583	12,583
Total expenditures	<u>1,598,687</u>	<u>871,763</u>	<u>2,290,450</u>
Excess of revenues over (under) expenditures	(290,406)	109,214	(181,192)
Fund balances - beginning of year, restricted	<u>505,828</u>	<u>3,260</u>	<u>509,088</u>
Fund balances - end of year	<u>\$ 215,422</u>	<u>\$ 112,478</u>	<u>\$ 327,900</u>

See accompanying notes to the financial statements.

District Attorney of the Twenty-Sixth Judicial District
 Parish of Bossier and Webster, Louisiana
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
 Fund Balances of Governmental Funds to the Statement of Activities
 For the Year Ended December 31, 2003

Net change in fund balances - total governmental funds \$ (200,200)

Amounts reported for governmental activities
 in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as a depreciation expense.

Capital outlays	12,500	
Depreciation expense	<u>(6,120)</u>	6,380

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Increase in compensated absences		<u>(14,108)</u>
----------------------------------	--	-----------------

Change in net assets of governmental activities \$ (291,927)

See accompanying notes to the financial statements.

District Attorney of the Twenty-Third Judicial District
Parishes of Bossier and Webster, Louisiana
Statement of Net Assets
Fiduciary Funds
December 31, 2003

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 488,130
Total assets	<u>\$ 488,130</u>
Liabilities	
Due to general fund	\$ 68,762
Unsettled deposits due to others	<u>419,368</u>
Total liabilities	<u>\$ 488,130</u>

See accompanying notes to the financial statements.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2003

Introduction

As provided in the laws of the State of Louisiana, 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 adviser to the grand jury. The District Attorney also performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of 8 years. The Twenty-Sixth Judicial District encompasses the parishes of Bossier and Webster, Louisiana.

11) Summary of Significant Accounting Policies

The District Attorney of the Twenty-Sixth Judicial District's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District Attorney of the Twenty-Sixth Judicial District (District Attorney) are discussed below.

In June 1998, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. Certain significant changes in the Statement include the following:

For the first time the financial statements include:

- a Management Discussion and Analysis (MD&A) section providing an analysis of the District Attorney's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the District Attorney's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The District Attorney has elected to implement the general provisions of the Statement in the current year.

A. Reporting Entity

The District Attorney is an independent elected official; however, the District Attorney is locally dependent on the Bossier Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for equipment and furniture of the District Attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberia and Westlake, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

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. Basic Financial Statements - Government-Wide Statements

The District Attorney's basic financial statements include both government-wide (reporting the funds maintained by the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District Attorney's General Fund and Drug Court and Treasury Fund are classified as governmental activities. The District Attorney does not have any business-type activities.

In the government-wide Statement of Net Assets, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and liabilities. The District Attorney's net assets are reported in three parts - invested in capital assets (net of related debt), restricted net assets, and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions. The functions are supported by program revenues and general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. Program revenues of the District Attorney consist of fines and forfeitures, state and federal grants, check collection fees, state appropriation, and gaming tax revenues. The net costs by function are normally covered by general revenues.

The government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the District Attorney are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the District Attorney:

Governmental funds - the focus of the governmental funds' measurement in the fund statements is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2000
(Continued)

General Fund - the general fund accounts for the operations of the District Attorney's office. Included in the general fund, to offset or defray the necessary expenditures of the District Attorney, are fees collected and bonds forfeited in compliance with Louisiana Revised Statute (R.S.) 15:571.11; certain percentage of asset forfeiture revenue in regards to the Special Asset Forfeiture Trust Fund established by Louisiana Revised Statute 40:3616; reimbursements received from the Louisiana Department of Social Services for operation of the family and child support programs (Title IV-D Reimbursement); worthless check collection fees collected in accordance with Louisiana Revised Statute 18:15; and all other financial resources except those required to be accounted for in another fund.

Special Revenue Fund - the special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue fund of the District Attorney consists of the Drug Court and Treasury Program operations.

Fiduciary Fund - the fiduciary fund is used to report assets held in a trust or agency capacity for others and therefore are not available to support District Attorney programs. Included in this fund type is the Asset Forfeiture Trust Fund established by Louisiana Revised Statute 40:3616.

The emphasis in fund financial statements is on the major funds in the governmental category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of fund category) for the determination of major funds. Both funds of the District Attorney were determined to be major funds.

The following major funds are presented in the fund financial statements:

General Fund - accounts for all financial resources except those required to be accounted for in another fund.

Drug Court and Treasury Program Fund - accounts for the operation of certain drug court and treasury programs.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental funds in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2009
(Continued)

2. Modified Accrual

The governmental level financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 90 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

E. Budgets

The District Attorney uses the following budget practices:

1. The District Attorney prepares an operating budget for the general fund.
2. The budget is made available for public inspection prior to the public hearing held to obtain taxpayer comment.
3. The budget is adopted at the public hearing.
4. The budget is adopted on a cash basis.
5. The budget may be revised during the year.
6. Appropriations lapse at the end of each fiscal year.

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and short 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, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2915. 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.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Orleane and Webster, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

G. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Vehicles	5 years
Equipment	5 - 7 years

H. Compensated Absences

The District has an informal policy for vacation and sick leave. Employees of the District Attorney earn from 5 to 15 days of vacation leave each year, depending on their length of service. Employees may carry no more than one-half of their annual yearly benefit forward to the next benefit year. Upon termination of employment, employees will be paid for unused vacation time that they are eligible for according to the District Attorney's policy.

Employees of the District Attorney will accrue sick leave benefits which are calculated on the basis of a "benefit year" at the rate of 8 days per year. Unused sick leave will be allowed to accumulate without limit. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

It was determined that no compensated absences were estimated to be used during the period of availability. The entire balance of compensated absences payable is recognized as a liability in the government-wide financial statements. This represents a reconciling item between the fund and government-wide statements.

I. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

J. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of these assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the District Attorney or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District Attorney's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

K. Interfund Activity

Interfund activity is reported as either loans, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. Transfers between governmental funds are noted as part of the reconciliation to the government-wide financial statements.

L. Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities in the statement of net assets. The only long-term liability for the District Attorney is for compensated absences.

(2) Change in Accounting Principles and Restatement of Fund Equity

A. Change in Accounting Principle

For 2003, the District Attorney has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions"; GASB Statement No. 34, "Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments"; GASB Statement No. 35, "Prospect Reporting for Certain Shared Nonexchange Revenues"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 8, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

For 2003, the District Attorney has increased the threshold amount for capitalizing fixed assets to \$2,500.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2002
(Continued)

6. Restratement of Fund Equity

The restatement due to the implementation of the above mentioned statements and interpretations had the following effects on fund equity of the governmental funds as they were previously reported:

Governmental Funds' fund balance as of December 31, 2002		\$	602,181
Add: Capital assets as of December 31, 2002		\$	21,227
Accumulated depreciation			<u>6,181</u>
			21,006
Governmental net assets at December 31, 2002		\$	<u>623,227</u>

6B. Cash and Cash Equivalents

At December 31, 2002, the District Attorney had cash and cash equivalents (bank balances) totaling \$1,122,742 as follows:

Demand deposits		\$	705,085
Time deposits			4,264
Interest-bearing demand deposits			<u>414,894</u>
Total		\$	<u>1,122,742</u>

Reconciliation to government-wide Statement of Net Assets:

Cash and cash equivalents		\$	624,823
Agency funds (not on government-wide statement)			<u>497,920</u>
		\$	<u>1,122,742</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits in the receiving bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. At December 31, 2002, the District Attorney had \$1,218,451 in deposits (collected bank balances). These deposits are secured from risk by 1036,182 of federal deposit insurance and 182,269 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered unaffiliated (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1278 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within ten days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberia and Iberville, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

(H) Pension Plan - District Attorney and Assistant District Attorneys

Plan Description. The district attorney and assistant district attorneys 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.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 65 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, 1980, and who elected not to be covered by the new provisions, the following applies: Any member with 23 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 the age of 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% of his average final compensation.

For members who joined the System after July 1, 1980, 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 65 and have 10 years of service credit, are age 55 and have 34 years of service credit, or have 38 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 benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 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 financial 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, 2138 Decatur Street, New Orleans, Louisiana 70115-2381, or by calling (504) 947-6151.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 2000
(Continued)

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney was not required to contribute at an actuarially determined rate. The current rate is 1.25% of annual covered payroll. Contributions to the System also include .3 percent 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 11:103, the employee 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 made no contributions to the System for the years ended December 31, 2002, 2002, and 2001.

(B) Pension Plan - Other Employees

Substantially all employees of the District Attorney, except for the district attorney and his assistants, are members of the Periodical Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employee defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 58 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus 1/2% for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Periodical Employees' Retirement System, Post Office Box 14819, Baton Rouge, Louisiana 70803-4819, or by calling (504) 928-1301.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Webster, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

Under Plan A, members are required by state statute to contribute 7.75 percent of their annual covered salary and the District Attorney of the Twenty-Sixth Judicial District is required to contribute at an actuarially determined rate. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. 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 11:1003, the employer contributions are determined by an 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 under Plan A for the years ended December 31, 2003, 2002 and 2001 were \$58,125, \$41,851 and \$34,064, respectively, equal to the required contributions for the year.

69 Receivables

The following is a summary of receivables at December 31, 2003:

Contingencies on fines and forfeitures	\$	40,858
State and federal grants:		
Title IV-D reimbursement		43,368
Drug court and insanity grants		40,240
Other		<u>820</u>
Totals	\$	<u>125,217</u>

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Webster, Louisiana
Notes to the Financial Statements
December 31, 2003
(Continued)

(7) Capital Assets

Capital asset activity for the year ended December 31, 2003 was as follows:

Government Activities	Balance 12/31/02	Additions	Retirements	Balance 12/31/03
Capital assets being depreciated:				
Equipment	\$ 6,800	\$ 12,500	-	\$ 19,300
Vehicles	21,837	-	-	21,837
Total capital assets being depreciated, at historical cost:	<u>28,637</u>	<u>12,500</u>	<u>-</u>	<u>41,137</u>
Less accumulated depreciation:				
Equipment	(1,810)	(1,837)	-	(3,647)
Vehicles	(4,739)	(4,259)	-	(8,998)
Total accumulated depreciation	<u>(6,549)</u>	<u>(6,096)</u>	<u>-</u>	<u>(12,645)</u>
Governmental activities Capital assets, net:	<u>\$ 22,088</u>	<u>\$ 6,404</u>	<u>\$ -</u>	<u>\$ 28,492</u>

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 2,445
Drug Court and Truancy	627
	<u>\$ 3,072</u>

No prior accumulated depreciation was calculated on capital assets disposed of as January 1, 2003, for purposes of GASB34 compliance.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
 Parish of Bossier and Webster, Louisiana
 Notes to the Financial Statements
 December 31, 2003
 (Continued)

(9) Expenditures of the District Attorney
 Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid from criminal court funds, the parish governments, or directly by the state.

The District Attorney has offices located in the courthouses in Bossier and Webster Parishes. Expenditures for operation and maintenance of the parish courthouses are paid by Bossier Parish Police Jury and Webster Parish Police Jury and are not included in the expenditures of the District Attorney. Also, certain salaries of the District Attorney and his assistants are paid out of the general fund of the Bossier Parish Police Jury and the Webster Parish Police Jury and are not included in the expenditures of the District Attorney.

(10) Due From Asset Forfeiture Trust Fund

Included in the general fund as due from asset forfeitures trust fund is the fiduciary fund is 140,700, which represents the District Attorney's portion of the asset forfeitures trust fund income that had not been distributed to the District Attorney as of December 31, 2003.

(11) Accounts Payable

Accounts payable at December 31, 2003 consisted of the following:

Salaries	\$ 35,140
Accounts	<u>62,383</u>
	<u>\$ 97,523</u>

(12) Interfund Balances

Interfund balances, on the fund statements, at December 31, 2003 consisted of the Drug Court and Trustancy fund owing the general fund 10,074.

(13) Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2003, was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Amounts Due Within One Year
Compensated absences	<u>\$ -</u>	<u>\$ 14,128</u>	<u>\$ -</u>	<u>\$ 14,128</u>	<u>\$ 11,085</u>

(Continued)

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Notes to the Financial Statements
 December 31, 2003
 (Continued)

(13) Risk Management

The District Attorney has commercial insurance to provide workers compensation coverage and general liability and property insurance. There were no significant reductions in insurance coverage from the previous year.

(14) Litigation and Claims

At December 31, 2003, the District Attorney was involved in one lawsuit. In the opinion of legal counsel for the District Attorney, the potential loss on any claim as a result of this lawsuit will not be significant to the District Attorney's financial statements.

(15) Excess of Expenditures Over Appropriations

The following fund had actual expenditures over budgeted appropriations for the year ended December 31, 2003:

<u>Fund</u>	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Unfavorable Balance</u>
General	\$ 1,485,120	\$ 1,551,076	\$ (65,956)

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2003

	Budgeted Amounts Original and Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues:			
Fees and forfeitures	\$ 875,908	\$ 726,553	\$ (149,347)
State and federal grants	328,847	326,788	(2,058)
Check collection fees	135,808	154,855	19,045
Other income	25,813	34,760	8,945
Interest income	808	5,243	4,435
Total revenues	<u>1,374,792</u>	<u>1,348,897</u>	<u>(25,895)</u>
Expenditures:			
General government:			
Current operating			
Judicial	1,488,120	1,551,375	(63,255)
Total expenditures	<u>1,488,120</u>	<u>1,551,375</u>	<u>(63,255)</u>
Excess (deficiency) of revenues over expenditures	(113,328)	(102,478)	(10,850)
Fund balances at beginning of year	352,138	878,036	(525,898)
Fund balances at end of year	<u>\$ 238,796</u>	<u>\$ 775,558</u>	<u>\$ (536,762)</u>

See accompanying notes to the required supplementary schedule.

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Note to Required Supplementary Information
 December 31, 2009

Budget comparison schedules included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the statement of revenues, expenditures and changes in fund balance (budget basis) with amounts shown on the statement of revenues, expenditures and changes in fund balances (GAAP basis):

	General Fund
Excess (deficiency) of revenues over expenditures (budget basis)	\$ (302,070)
Adjustments:	
Revenue accruals – net	6,384
Expenditure accruals – net	48,733
Excess (deficiency) of revenues over expenditures (GAAP basis)	\$ 1,342,410

District Attorney of the Twenty-Third Judicial District
 Pericles D. Dauter and Wilmore, Louisiana
 Schedule of Expenditures of Federal awards
 For the Year Ended December 31, 2002

Federal Source (Pass Through Expense) / Program Title	Federal CFDA Number	Pass-Through Contract Number	Expenditures
U.S. Department of Justice			
Passed through Louisiana Commission on Law Enforcement Training Permittion Program			
Training Permittion Program	16.548	W02-1-001E	\$
Term Court	16.548	W01-1-001E	33,858
	16.548	J03-1-008	10,862
			<u>44,720</u>
U.S. Department of Health and Human Services			
Passed through State of Louisiana, Department of Social Services, Office of Family Support			
Child Support Enforcement	83.593	0402-06-8-000041	186,545
TASC Assistance Program (1402-07)	83.598	Booker & C-02-046	274,315
Passed through State of Louisiana Supreme Court Supreme Court - Juvenile Drug Court Supreme Court - Adult Drug Court			
	83.528	Jacksonville	85,802
	83.598	Jacksonville	23,858
			<u>500,250</u>
Total U.S. Department of Health and Human Services			<u>500,250</u>
Total Federal Expenditures			<u>\$ 544,970</u>

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

COOK & MORRIS

Chartered Public Accountants

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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

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Webster, Louisiana

We have audited the financial statements of District Attorney of the Twenty-Sixth Judicial District as of December 31, 2003 and the year then ended, and have issued our report thereon dated June 4, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 District Attorney of the Twenty-Sixth Judicial District'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 one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned costs as item 2003-07.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney of the Twenty-Sixth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Cook & Merchants
Certified Public Accountants
June 4, 2004

COOK & MORDHART

Chartered Public Accountants

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Report on Compliance With Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Webster, Louisiana

Compliance

We have audited the compliance of District Attorney of the Twenty-Sixth Judicial District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2003. District Attorney of the Twenty-Sixth Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of District Attorney of the Twenty-Sixth Judicial District's management. Our responsibility is to express an opinion on District Attorney of the Twenty-Sixth Judicial District's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on test basis, evidence about District Attorney of the Twenty-Sixth Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on District Attorney of the Twenty-Sixth Judicial District's compliance with those requirements.

In our opinion, District Attorney of the Twenty-Sixth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of the District Attorney of the Twenty-Sixth Judicial District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants

applicable to federal programs. In planning and performing our audit, we considered District Attorney of the Twenty-Ninth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OIG Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



Cook & Morehart
Certified Public Accountants
June 4, 2004

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Summary Schedule of Prior Audit Findings
December 31, 2003

There were two findings in the audit for the year ended December 31, 2003:

2003-01

Condition: District Attorney of the Twenty-Sixth Judicial District did not adopt a budget for the general and special revenue funds for the year ended December 31, 2003.

Recommendation: We recommend that the District Attorney of the Twenty-Sixth Judicial District adopt budgets in accordance with the Louisiana Local Government Budget Act.

Current Status: See repeat finding 2003-01 in current audit.

2003-02

Condition: The District Attorney of the Twenty-Sixth Judicial District has not updated the fixed asset records since 1998 for the Bossier Parish Offices.

Recommendation: We recommend that the District Attorney of the Twenty-Sixth Judicial District maintain fixed asset records in accordance with the Louisiana Asset Management Law.

Current Status: No finding in current year audit.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Schedule of Findings and Questioned Costs
December 31, 2003

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of District Attorney of the Twenty-Sixth Judicial District.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the District Attorney of the Twenty-Sixth Judicial District was disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With DMS Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the District Attorney of Twenty-Sixth Judicial District expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for District Attorney of the Twenty-Sixth Judicial District reported in Part C of this schedule.
7. The programs tested as major programs included: 1) TASC Assistance Program, CFDA #93.558, and 2) Supreme Court Adult and Juvenile Drug Court, CFDA #93.558.
8. The threshold for distinguishing Types A and B programs was \$200,000.
9. District Attorney of the Twenty-Sixth Judicial District does not qualify as a low-risk auditee.

Continued

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Schedule of Findings and Questioned Costs
December 31, 2003
(Continued)

B. Findings – Financial Statements Audit

2003–04

Condition: District Attorney of the Twenty-Sixth Judicial District did not adopt a budget for the general and special revenue funds for the year ended December 31, 2003 in accordance with the Louisiana Local Government Budget Act.

- 1) The budget for the general fund was not adopted fifteen (15) days prior to the beginning of the fiscal year.
- 2) No budget was adopted for the Drug Court and Treasury programs – special revenue fund.

Criteria: The Louisiana Local Government Budget Act requires a budget be adopted for the general and special revenue funds fifteen (15) days prior to the beginning of the fiscal year.

Recommendation: We recommend that the District Attorney of the Twenty-Sixth Judicial District adopt budgets in accordance with the Louisiana Local Government Budget Act.

Management Response: Budgets for 2004 were adopted in accordance with the Louisiana Local Government Budget Act.

C. Findings and Questioned Costs – Major Federal Award Programs Audit: None

District Attorney of the Twenty-Sixth Judicial District
Parishes of Rapides and Webster, Louisiana
Summary Schedule of Audit Findings
For the Year Ended December 31, 2003

Summary Schedule of Prior Year Audit Findings

There were two findings in the prior year audit for the year ended December 31, 2002, as listed in the accompanying Summary Schedule of Prior Audit Findings. There were no management letter comments for the year ended December 31, 2003.

Corrective Action Plan for Current Year Audit Findings

There was one finding in the current year audit, listed as 2003-01, in the accompanying Schedule of Findings and Questioned Costs. There were no management letter comments for the current audit for the year ended December 31, 2003.