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**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**

**PARISHES OF ACADIA, LAFAYETTE AND
VERMILION, LOUISIANA**

**FINANCIAL REPORT AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2001

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

Release Date 7/10/02

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INDEPENDENT AUDITORS' REPORT

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the accompanying component unit financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Lafayette Parish Government, as of December 31, 2001, and for the year then ended. These financial statements are the responsibility of the District Attorney. 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 of the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 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.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of December 31, 2001.

The additional information is presented for purposes of additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated April 26, 2002, on our consideration of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

April 26, 2002

WMDDH

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 2001**

	Governmental Fund Types		Fiduciary Fund Type	Account Group		Totals	
	General Fund	Special Revenue		Agency	(Memorandum Only)		
			General		Fixed Assets	2001	2000
ASSETS							
Cash	\$ 47,555	\$ 21,537	\$ -	\$ -	\$ 69,092	\$ -	\$ 77,907
Interest-Bearing Deposits	106,361	268,079	446,647	-	821,087	-	828,140
Time Deposits	100,000	479,586	-	-	579,586	-	574,223
Prepaid Expenses	5,489	-	-	-	5,489	-	6,471
Receivables:							
Commissions on Fines and Forfeitures	45,243	-	-	-	45,243	-	26,577
Fees	-	8,116	-	-	8,116	-	9,173
Grants - Louisiana Department of Health and Human Resources	-	104,538	-	-	104,538	-	104,359
Interest	-	1,221	-	-	1,221	-	2,053
Due from Other Funds	127,425	-	-	-	127,425	-	132,275
Property and Equipment	-	-	-	744,595	744,595	-	728,992
Total Assets	\$ 432,073	\$ 883,077	\$ 446,647	\$ 744,595	\$ 2,506,392	\$ 744,595	\$ 2,490,170
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts Payable	\$ 94,978	\$ 92,693	\$ -	\$ -	\$ 187,671	\$ -	\$ 188,026
Due to Other Funds	-	1,681	125,744	-	127,425	-	132,275
Due to Governmental Agencies and Others	-	-	320,903	-	320,903	-	383,030
Total Liabilities	94,978	94,374	446,647	-	635,999	-	703,331
Fund Equity:							
Investment in General Fixed Assets	-	-	-	744,595	744,595	-	728,992
Fund Balances - Reserved for Prepaid Expenses	5,489	-	-	-	5,489	-	5,511
Fund Balances - Unreserved, Undesignated	331,606	788,703	-	-	1,120,309	-	1,052,336
Total Fund Equity	337,095	788,703	-	744,595	1,870,393	-	1,786,839
Total Liabilities and Fund Equity	\$ 432,073	\$ 883,077	\$ 446,647	\$ 744,595	\$ 2,506,392	\$ 744,595	\$ 2,490,170

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	General Fund	Special Revenue Funds	Totals (Memorandum Only)	
			2001	2000
Revenues:				
Commissions on Fines and Forfeitures	\$ 651,611	\$ -	\$ 651,611	\$ 604,112
Federal Grants	75,000	471,326	546,326	525,554
Enrollment Fees	-	101,615	101,615	110,914
Restitution:				
Worthless Checks	-	994,483	994,483	846,265
Collection Fees	-	230,089	230,089	206,707
Other	1,986	401	2,387	474
Interest Income	3,557	25,352	28,909	36,168
Total Revenues	732,154	1,823,266	2,555,420	2,330,194
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	278,906	692,144	971,050	1,051,843
Rent Expense	-	15,360	15,360	13,090
Automobile Operation and Maintenance	5,791	-	5,791	(26)
Computer Operation and Maintenance	13,153	-	13,153	13,513
Contracted Services	14,137	42,477	56,614	43,602
Dues and Subscriptions	22,351	130	22,481	22,373
Insurance	(651)	2,435	1,784	1,035
Office Expenditures	127,054	34,213	161,267	162,733
Program Activities	59,592	9,360	68,952	44,445
Repairs and Maintenance	7,073	2,527	9,600	5,912
Restitution	1,217	994,483	995,700	859,616
Uniforms	-	12,580	12,580	15,676
Travel, Conferences and Training	39,537	5,577	45,114	61,876
Grants and Appropriations	75,000	-	75,000	68,750
Other	2,280	15,140	17,420	9,388
Capital Outlay - Equipment	10,821	4,782	15,603	31,843
Total Expenditures	656,261	1,831,208	2,487,469	2,405,669
Excess (Deficiency) of Revenues Over Expenditures	75,893	(7,942)	67,951	(75,475)
Other Financing Sources (Uses):				
Operating Transfers In	41,071	34,511	75,582	30,182
Operating Transfers Out	(34,511)	(41,071)	(75,582)	(30,182)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	82,453	(14,502)	67,951	(75,475)
Fund Balances, Beginning of Year	254,642	803,205	1,057,847	1,133,322
Fund Balances, End of Year	\$ 337,095	\$ 788,703	\$ 1,125,798	\$ 1,057,847

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable - (Unfavorable)	Budget	Actual	Variance Favorable - (Unfavorable)
Revenues:						
Commissions on Fines and Forfeitures	\$ 632,925	\$ 651,611	\$ 18,686	\$ -	\$ -	\$ -
Federal Grants	75,000	75,000	-	436,225	471,326	35,101
Enrollment Fees	-	-	-	101,550	101,615	65
Restitution:						
Worthless Checks	-	-	-	994,500	994,483	(17)
Collection Fees	-	-	-	149,775	230,089	80,314
Other	2,000	1,986	(14)	350	401	51
Interest Income	3,100	3,557	457	21,300	25,352	4,052
Total Revenues	<u>713,025</u>	<u>732,154</u>	<u>19,129</u>	<u>1,703,700</u>	<u>1,823,266</u>	<u>119,566</u>
Expenditures:						
Current -						
General Government - Judicial:						
Personnel Services and Related Benefits	303,650	278,906	24,744	744,525	692,144	52,381
Rent Expense	-	-	-	12,000	15,360	(3,360)
Automobile Operation and Maintenance	6,600	5,791	809	-	-	-
Computer Operation and Maintenance	1,125	13,153	(12,028)	475	-	475
Contracted Services	525	14,137	(13,612)	-	42,477	(42,477)
Dues and Subscriptions	21,675	22,351	(676)	150	130	20
Insurance	-	(651)	651	2,925	2,435	490
Office Expenditures	136,250	127,054	9,196	28,250	34,213	(5,963)
Program Activities	35,450	59,592	(24,142)	15,675	9,360	6,315
Repairs and Maintenance	21,275	7,073	14,202	2,225	2,527	(302)
Restitution	-	1,217	(1,217)	994,500	994,483	17
Uniforms	-	-	-	-	12,580	(12,580)
Travel, Conferences and Training	47,000	39,537	7,463	6,150	5,577	573
Grants and Appropriations	75,000	75,000	-	-	-	-
Other	5,450	2,280	3,170	20,700	15,140	5,560
Capital Outlay - Equipment	<u>11,050</u>	<u>10,821</u>	<u>229</u>	<u>2,150</u>	<u>4,782</u>	<u>(2,632)</u>
Total Expenditures	<u>665,050</u>	<u>656,261</u>	<u>8,789</u>	<u>1,829,725</u>	<u>1,831,208</u>	<u>(1,483)</u>
Excess (Deficiency) of Revenues Over Expenditures	47,975	75,893	27,918	(126,025)	(7,942)	118,083
Other Financing Sources (Uses):						
Operating Transfers In	-	41,071	41,071	30,000	34,511	4,511
Operating Transfers Out	(10,000)	(34,511)	(24,511)	(20,000)	(41,071)	(21,071)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	37,975	82,453	44,478	(116,025)	(14,502)	101,523
Fund Balances, Beginning of Year	<u>254,642</u>	<u>254,642</u>	<u>-</u>	<u>803,205</u>	<u>803,205</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 292,617</u>	<u>\$ 337,095</u>	<u>\$ 44,478</u>	<u>\$ 687,180</u>	<u>\$ 788,703</u>	<u>\$ 101,523</u>

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) of the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

1. Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Governments and in addition, the Parish Governments also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Governments as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

2. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

2. Fund Accounting - continued

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion program, authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Fiduciary Funds -

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

3. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

All other fixed assets used in the District Attorney's office are provided by the parish governing bodies comprising the Fifteenth Judicial District and are accounted for in their general fixed assets account groups.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund which has been prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

5. Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The administrative assistant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations lapse at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

6. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

7. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

9. Vacation and Sick Leave

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2001 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

10. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

11. 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 District Attorney's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

12. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(B) CASH AND INTEREST-BEARING DEPOSITS

Under State law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of State banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2001, the District Attorney has cash and interest-bearing deposits (book balances) totaling as follows:

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(B) CASH AND INTEREST-BEARING DEPOSITS - continued

Checking	\$ 318,850
Time and Savings	<u>1,150,915</u>
Total	<u>\$ 1,469,765</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) were completely insured at December 31, 2001, as follows:

Bank Balances		\$ 1,560,604
Federal Deposit Insurance	\$ 700,000	
Pledged Securities (Category 3)	<u>2,133,983</u>	
Total Insurance and Securities		<u>2,833,983</u>
Excess Insurance and Securities		<u>\$ (1,273,379)</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(C) INTERFUND RECEIVABLES – PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 127,425	\$ -
Title IV -D	-	1,681
Agency Funds:		
Asset Forfeiture Fund	-	114,364
Bond Forfeiture Fund	-	<u>11,380</u>
Total	<u>\$ 127,425</u>	<u>\$ 127,425</u>

(D) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Vehicle</u>	<u>Office Furniture and Equipment</u>	<u>Total</u>
Balance, December 31, 2000	\$ 58,395	\$ 670,597	\$ 728,992
Additions	-	15,603	15,603
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2001	<u>\$ 58,395</u>	<u>\$ 686,200</u>	<u>\$ 744,595</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001**

(E) PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements. Contributions on behalf of the Title IV-D Fund were \$-0- to the Louisiana District Attorney's Retirement System and \$13,026 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 2001. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225)339-3800.

(F) CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to governmental agencies and others follows:

Balance, December 31, 2000.	\$ 513,624
Additions	215,788
Deletions	<u>(282,765)</u>
Balance, December 31, 2001	<u>\$ 446,647</u>

(G) 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 out of the funds of the criminal court, the parish governing bodies, or directly by the State.

(H) OPERATING LEASES

The Criminal Nonsupport Division leases a copy machine under a five-year lease term expiring September 20, 2006, requiring monthly payments of \$112. Included in office expense is \$446 relating to this lease for the year ended December 31, 2001.

Future minimum rentals are as follows:

<u>Years Ending December 31:</u>	
2002	\$ 1,338
2003	1,338
2004	1,338
2005	1,338
2006	<u>1,004</u>
Total	<u>\$ 6,356</u>

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
GENERAL FUND**

**COMPARATIVE BALANCE SHEET
DECEMBER 31, 2001**

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash	\$ 47,555	\$ 50,968
Interest-Bearing Deposits	106,361	38,321
Time Deposits	100,000	100,000
Prepaid Expenses	5,489	5,511
Receivables:		
Commissions on Fines and Forfeitures	45,243	26,577
Due from Other Funds	<u>127,425</u>	<u>132,275</u>
Total Assets	<u>\$ 432,073</u>	<u>\$ 353,652</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts Payable	<u>\$ 94,978</u>	<u>\$ 99,010</u>
Total Liabilities	<u>94,978</u>	<u>99,010</u>
Fund Equity:		
Fund Balances - Reserved for Prepaid Expenses	5,489	5,511
Fund Balances - Unreserved, Undesignated	<u>331,606</u>	<u>249,131</u>
Total Fund Balance	<u>337,095</u>	<u>254,642</u>
Total Liabilities and Fund Equity	<u>\$ 432,073</u>	<u>\$ 353,652</u>

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 DECEMBER 31, 2001

	<u>Pre - Trial Diversion</u>	<u>Title IV-D</u>	<u>Worthless Check Collection Fees</u>	<u>Total</u>
	<u>2001</u>	<u>2000</u>		<u>2000</u>
ASSETS				
Cash	\$ 18,321	\$ -	\$ 3,216	\$ 21,537
Interest Bearing Deposits	-	89,291	178,788	268,079
Time Deposits	-	479,586	-	479,586
Prepaid Expenses	-	-	-	-
Receivables:				
Fees	6,956	-	1,160	8,116
Grants - Louisiana Department of Health and Human Resources	-	104,538	-	104,538
Interest	-	1,221	-	1,221
Total Assets	<u>\$ 25,277</u>	<u>\$ 674,636</u>	<u>\$ 183,164</u>	<u>\$ 883,077</u>

LIABILITIES AND FUND EQUITY

Liabilities:				
Accounts Payable	\$ -	\$ 92,693	\$ -	\$ 92,693
Due to Other Funds	-	1,681	-	1,681
Total Liabilities	-	94,374	-	94,374
Fund Equity:				
Fund Balances - Unreserved, Undesignated	<u>25,277</u>	<u>580,262</u>	<u>183,164</u>	<u>788,703</u>
Total Liabilities and Fund Equity	<u>\$ 25,277</u>	<u>\$ 674,636</u>	<u>\$ 183,164</u>	<u>\$ 883,077</u>

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Pre - Trial Diversion</u>	<u>Title IV-D</u>	<u>Worthless Check Collection Fees</u>	<u>Total</u>
	<u>2001</u>	<u>2000</u>		
Revenues:				
Federal Grants	\$ -	\$ 471,326	\$ -	\$ 471,326
Enrollment Fees	101,615	-	-	101,615
Restitution:				
Worthless Checks	-	-	994,483	994,483
Collection Fees	-	-	230,089	230,089
Other	-	401	-	401
Interest Income	-	22,095	3,257	25,352
Total Revenues	<u>101,615</u>	<u>493,822</u>	<u>1,227,829</u>	<u>1,823,266</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	126,473	419,190	146,481	692,144
Rent Expense	-	15,360	-	15,360
Contracted Services	-	4,125	38,352	42,477
Dues and Subscriptions	100	30	-	130
Insurance	2,435	-	-	2,435
Office Expenditures	61	29,659	4,493	34,213
Program Activities	9,360	-	-	9,360
Repairs and Maintenance	-	2,527	-	2,527
Restitution	-	-	994,483	994,483
Uniforms	-	12,580	-	12,580
Travel, Conferences and Training	780	4,797	-	5,577
Other	-	34	15,106	15,140
Capital Outlay -				
Equipment	1,248	-	3,534	4,782
Total Expenditures	<u>140,457</u>	<u>488,302</u>	<u>1,202,449</u>	<u>1,831,208</u>
Excess (Deficiency) of Revenues over Expenditures	(38,842)	5,520	25,380	(7,942)
Other Financing Sources (Uses):				
Operating Transfers In	34,511	-	-	34,511
Operating Transfers Out	-	-	(41,071)	(41,071)
Excess of Revenues Over Expenditures and Other Financing Sources (Uses)	(4,331)	5,520	(15,691)	(44,857)
Fund Balances, Beginning of Year	<u>29,608</u>	<u>574,742</u>	<u>198,855</u>	<u>803,205</u>
Fund Balances, End of Year	<u>\$ 25,277</u>	<u>\$ 580,262</u>	<u>\$ 183,164</u>	<u>\$ 803,205</u>

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
 SPECIAL REVENUE FUND
 PRE-TRIAL DIVERSION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	2001		Variance Favorable - (Unfavorable)
Budget	Actual		
Revenues:			
Enrollment Fees	\$ 101,550	\$ 101,615	\$ 65
Total Revenues	101,550	101,615	65
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	123,075	126,473	(3,398)
Dues and Subscriptions	125	100	25
Insurance	2,925	2,435	490
Office Expenditures	75	61	14
Program Activities	9,200	9,360	(160)
Travel, Conferences and Training	925	780	145
Capital Outlay -			
Equipment	1,900	1,248	652
Total Expenditures	138,225	140,457	(2,232)
Deficiency of Revenues over Expenditures	(36,675)	(38,842)	(2,167)
Other Financing Sources:			
Operating Transfers In	30,000	34,511	4,511
Deficiency of Revenues and Other Financing Sources Over Expenditures	(6,675)	(4,331)	2,344
Fund Balances, Beginning of Year	29,608	29,608	-
Fund Balances, End of Year	\$ 22,933	\$ 25,277	\$ 2,344

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	2001		Variance
	Budget	Actual	Favorable - (Unfavorable)
Revenues:			
Federal Grants	\$ 436,225	\$ 471,326	\$ 35,101
Interest Income	18,050	22,095	4,045
Other	350	401	51
Total Revenues	454,625	493,822	39,197
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	474,950	419,190	55,760
Rent Expense	12,000	15,360	(3,360)
Computer Operation and Maintenance	400	-	400
Contracted Services	-	4,125	(4,125)
Dues and Subscriptions	25	30	(5)
Office Expenditures	27,000	29,659	(2,659)
Program Activities	6,400	-	6,400
Repairs and Maintenance	2,225	2,527	(302)
Uniforms	-	12,580	(12,580)
Travel, Conferences and Training	5,225	4,797	428
Other	20,625	34	20,591
Capital Outlay -			
Equipment	250	-	250
Total Expenditures	549,100	488,302	60,798
Excess (Deficiency) of Revenues over Expenditures	(94,475)	5,520	99,995
Fund Balances, Beginning of Year	574,742	574,742	-
Fund Balances, End of Year	\$ 480,267	\$ 580,262	\$ 99,995

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
 SPECIAL REVENUE FUND
 WORTHLESS CHECK COLLECTION FEE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEARS ENDED DECEMBER 31, 2001

	2001		Variance
	Budget	Actual	Favorable - (Unfavorable)
Revenues:			
Restitution -			
Worthless Checks	\$ 994,500	\$ 994,483	\$ (17)
Collection Fees	149,775	230,089	80,314
Interest Income	<u>3,250</u>	<u>3,257</u>	7
Total Revenues	<u>1,147,525</u>	<u>1,227,829</u>	<u>80,304</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	146,500	146,481	19
Computer Operation and Maintenance	75	-	75
Contracted Services	-	38,352	(38,352)
Office Expenditures	1,175	4,493	(3,318)
Program Activities	75	-	75
Restitution	994,500	994,483	17
Other	75	15,106	(15,031)
Capital Outlay -			
Equipment	-	3,534	(3,534)
Total Expenditures	<u>1,142,400</u>	<u>1,202,449</u>	<u>(60,049)</u>
Excess of Revenues over Expenditures	5,125	25,380	20,255
Other Financing Uses:			
Operating Transfers Out	<u>(20,000)</u>	<u>(41,071)</u>	<u>(21,071)</u>
Deficiency of Revenues Over Expenditures and Other Financing Uses	(14,875)	(15,691)	(816)
Fund Balances, Beginning of Year	<u>198,855</u>	<u>198,855</u>	-
Fund Balances, End of Year	<u>\$ 183,980</u>	<u>\$ 183,164</u>	<u>\$ (816)</u>

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	2001			
	BEGINNING BALANCE (As Previously Reported)	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSET FORFEITURE FUND				
ASSETS				
Interest Bearing Deposits	\$ 467,310	\$ 178,003	\$ 243,031	\$ 402,282
Due from Other Agencies	-	-	-	-
Total Assets	<u>\$ 467,310</u>	<u>\$ 178,003</u>	<u>\$ 243,031</u>	<u>\$ 402,282</u>
LIABILITIES				
Due to Other Funds	\$ 118,674	\$ 44,295	\$ 48,605	\$ 114,364
Due to Governmental Agencies and Others	348,636	133,708	194,426	287,918
Total Liabilities	<u>\$ 467,310</u>	<u>\$ 178,003</u>	<u>\$ 243,031</u>	<u>\$ 402,282</u>
BOND FORFEITURE FUND				
ASSETS				
Interest Bearing Deposits	\$ 46,314	\$ 332,930	\$ 334,879	\$ 44,365
Due from Other Agencies	-	-	-	-
Total Assets	<u>\$ 46,314</u>	<u>\$ 332,930</u>	<u>\$ 334,879</u>	<u>\$ 44,365</u>
LIABILITIES				
Due to Other Funds	\$ 11,920	\$ 11,380	\$ 11,920	\$ 11,380
Due to Governmental Agencies and Others	34,394	26,405	27,814	32,985
Total Liabilities	<u>\$ 46,314</u>	<u>\$ 37,785</u>	<u>\$ 39,734</u>	<u>\$ 44,365</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Due from Other Agencies	-	-	-	-
Interest Bearing Deposits	\$ 513,624	\$ 510,933	\$ 577,910	\$ 446,647
Total Assets	<u>\$ 513,624</u>	<u>\$ 510,933</u>	<u>\$ 577,910</u>	<u>\$ 446,647</u>
LIABILITIES				
Due to Other Funds	\$ 130,594	\$ 55,675	\$ 60,525	\$ 125,744
Due to Governmental Agencies and Others	383,030	160,113	222,240	320,903
Total Liabilities	<u>\$ 513,624</u>	<u>\$ 215,788</u>	<u>\$ 282,765</u>	<u>\$ 446,647</u>

ADDITIONAL INFORMATION

WRIGHT, MOORE, DeHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants

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

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the component unit financial statements and the individual fund financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2001, and have issued our report thereon dated April 26, 2002. We conducted our audit in accordance with generally accepted auditing standards of 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 the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's general purpose 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*. However, there was one instance of noncompliance required to be reported under the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide which is described in the accompanying Schedule of Findings and Questioned Costs as item 2001-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana'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 operation that we consider to be material weaknesses.

WMDDH

This report is intended for the information of management, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

April 26, 2002

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2001**

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2001, and have issued our report thereon dated April 26, 2002. We conducted our audit in accordance with generally accepted auditing standards of 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 the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of December 31, 2001 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Section II Financial Statement Findings

2001-1 Budget Amendments

Finding:

Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special Revenue funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgets for the General Fund and the Special Revenue Funds.

Recommendation:

We recommend the District Attorney implement procedures to monitor budget to actual comparisons and amend budgets as necessary to comply with the Louisiana Local Government Budget Act.

Section III Federal Award Findings and Questioned Costs

This section is not applicable for the year ended December 31, 2001.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Section I. Internal Control and Compliance Material to the Financial Statements

2000-1 Budget Amendment

Finding:

The District Attorney did not properly amend the budgets for the Governmental Fund Types.

Follow Up:

Unresolved – See current year finding 2001-1.

Section II. Internal Control and Compliance Material to Federal Awards

Not Applicable

Section III. Management Letter

2000ML – 2 Recording Keeping

Comment: General Ledgers should be maintained for all funds.

Follow Up: Resolved

2000ML – 3 Recording Keeping

Comment: Bank account reconciliations should be performed on a monthly basis for all accounts.

Follow Up: Resolved

2000ML – 4 Accounting Records

Comments: Management should ensure that disbursements are properly recorded to their natural expense categories.

Follow Up: Resolved

2000ML – 5 Other Matters

Comment: Financial statements should be prepared for all three parishes on an interim and annual basis.

Follow Up: Resolved

CORRECTIVE ACTION PLAN
December 31, 2001

Louisiana Legislative Auditor

The District Attorney for the Fifteenth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2001.

The finding from the December 31, 2001 Schedule of Findings and Questioned Costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

Finding No. 2001-1 Budget Amendments

Recommendation: The District Attorney should implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

Action Taken: Management has implemented procedures to insure that budgets are properly amended to stay in compliance with all applicable state statutes.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Michael Harson, District Attorney of the Fifteenth Judicial District at (337) 232-5170.

Sincerely yours,



Michael Harson
District Attorney of the Fifteenth
Judicial District