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**ACADIANA CRIMINALISTICS  
LABORATORY COMMISSION  
FINANCIAL REPORT  
DECEMBER 31, 2004**

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 7/27/05

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## BROUSSARD, POCHÉ, LEWIS & BREAU, L.L.P.

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### INDEPENDENT AUDITORS' REPORT

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

Donald W. Kelley, CPA\*  
Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Craig C. Babineaux, CPA\*  
Peter C. Borrello, CPA\*  
George J. Trappey III, CPA\*  
S. Scott Soileau, CPA\*  
Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breau, CPA\*  
Fayette T. Dupré, CPA\*  
Mary A. Castille, CPA\*  
Joey L. Breau, CPA\*  
Terrel P. Dressel, CPA\*  
Craig J. Viator, CPA\*

We have audited the accompanying basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2004, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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. 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.

### Retired:

Sidney L. Broussard, CPA\* 1980  
Leon K. Poché, CPA 1984  
James H. Breau, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberley, CPA\* 1995  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Ralph Friend, CPA\* 2002  
Eugene C. Gilder, CPA\* 2004

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acadiana Criminalistics Laboratory Commission as of December 31, 2004, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the Commission has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for States and Local Governments," in 2004.

The Commission has not presented management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2005, on our consideration of Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The budgetary comparison information listed as required supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Acadiana Criminalistics Laboratory Commission. Such information has been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Broussard, Poche, Lewis + Brantley, L.L.P.*

Lafayette, Louisiana  
June 23, 2005

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## STATEMENT OF NET ASSETS

December 31, 2004

ASSETS	
Cash	\$ 327,808
Investments	143,737
Due from other governmental agencies	126,836
Other receivables	4,030
Capital assets:	
Non-depreciable	43,111
Depreciable, net	<u>750,766</u>
Total assets	<u>\$1,396,288</u>
LIABILITIES AND NET ASSETS	
Liabilities:	
Accounts payable	\$ 17,065
Accrued liabilities	23,899
Deferred revenue	71,333
Long-term liabilities -	
Portion due or payable within one year:	
Accrued compensated absences	12,866
Portion due or payable after one year:	
Accrued compensated absences	<u>2,223</u>
Total liabilities	<u>\$ 127,386</u>
Net assets:	
Invested in capital assets	\$ 793,877
Unrestricted	<u>475,025</u>
Total net assets	<u>\$1,268,902</u>
Total liabilities and net assets	<u>\$1,396,288</u>

See Notes to Financial Statements.



ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2004

Function/Program	<u>Program Revenues</u>			Net (Expense)	
Governmental activities:	<u>Fees, Fines</u>	<u>Operating</u>	<u>Capital</u>	Revenue and	
Public safety	<u>and Charges</u>	<u>Grants and</u>	<u>Grants and</u>	Change in	
	<u>for Services</u>	<u>Contributions</u>	<u>Contributions</u>	Net Assets	
	<u>Expenses</u>			Governmental	
	<u>\$1,469,316</u>	<u>\$ 864,291</u>	<u>\$ 658,827</u>	<u>\$ 319,838</u>	Activities
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 373,640</u>
General revenues:					
Investment earnings					\$ 1,972
Loss on disposal of assets					(770)
Miscellaneous					<u>8,936</u>
Total general revenues					\$ <u>10,138</u>
Change in net assets					\$ 383,778
Net assets, beginning					<u>885,124</u>
Net assets, ending					<u>\$ 1,268,902</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BALANCE SHEET  
GOVERNMENTAL FUND  
December 31, 2004

ASSETS	<u>General Fund</u>
Cash	\$327,808
Investments	143,737
Due from other governmental agencies	126,836
Other receivables	<u>4,030</u>
Total assets	<u>\$602,411</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 17,065
Accrued liabilities	23,899
Deferred revenue	<u>71,333</u>
Total liabilities	<u>\$112,297</u>
Fund balance:	
Unreserved, undesignated	<u>\$490,114</u>
Total liabilities and fund balance	<u>\$602,411</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION  
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 December 31, 2004

Total fund balance - governmental fund \$ 490,114

Total net assets reported for governmental activities  
 in the statement of net assets is different because:

Capital assets used in governmental activities are  
 not financial resources and therefore are not  
 reported in the fund. Those assets consist of:

Land	\$ 43,111	
Buildings and improvements, net	266,149	
Furniture, fixtures, and equipment, net	<u>484,617</u>	793,877

Long-term liabilities applicable to the Commission's  
 governmental activities are not due and payable in  
 the current period and accordingly are not reported  
 as fund liabilities. All liabilities, both current  
 and long-term, are reported in the statement of net  
 assets. Those long-term liabilities consist of:

Compensated absences	<u>(15,089)</u>
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Total net assets of governmental activities	<u>\$1,268,902</u>
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See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
GOVERNMENTAL FUND  
For the Year Ended December 31, 2004

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 978,665
Fines and forfeits	864,291
Investment earnings	1,972
Miscellaneous	<u>8,936</u>
Total revenues	<u>\$1,853,864</u>
Expenditures:	
Current -	
Public safety	\$1,358,231
Capital outlay	<u>249,007</u>
Total expenditures	<u>\$1,607,238</u>
Net change in fund balance	\$ 246,626
Fund balance, beginning	<u>243,488</u>
Fund balance, ending	<u>\$ 490,114</u>

See Notes To Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
 TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended December 31, 2004

Net change in fund balance - governmental fund	\$ 246,626
The change in net assets reported for governmental activities in the statement of activities is different because:	
The governmental fund reports capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	135,629
The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donating is to decrease net assets.	(770)
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in the governmental fund. The adjustment here relates to the adjustment for accrued compensated absences in the current period.	<u>2,293</u>
Change in net assets of governmental activities	<u>\$ 383,778</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission have been prepared in conformity with generally accepted accounting principles (GAAP). 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 of the Commission's accounting policies are described below.

In June 1999, 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 of the significant changes in the statement include the following:

1. For the first time the financial statements include:
  - a. Financial statements prepared using full accrual accounting for all of the Commission's activities.
2. A change in the fund financial statements to focus on the major fund.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Commission has implemented the statement in the current year.

Reporting entity:

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

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



## NOTES TO FINANCIAL STATEMENTS

### Basis of presentation:

The Commission's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

### Government-wide financial statements -

The government-wide financial statements include the statement of net assets and the statement of activities of the Commission. These statements include the financial activities of the overall government. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions.

In the government-wide statement of net assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Commission's net assets are reported in two parts - invested in capital assets and unrestricted.

The government-wide statement of activities reports both the gross and net cost of the Commission's function. The function is also supported by general government revenues (certain intergovernmental revenues, interest income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net cost (by function) is normally covered by general revenue (intergovernmental revenues, interest income, etc.).

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

### Fund financial statements -

The fund financial statements provide information about the Commission's funds. The emphasis of fund financial statements is on major governmental funds. The Commission has only one fund, its General Fund. The General Fund is the Commission's general operating fund. It is used to account for all of the financial resources of the Commission.

## NOTES TO FINANCIAL STATEMENTS

### Basis of accounting:

#### Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

#### Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

### Budgets:

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

### Cash and investments:

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

State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Investments consist of amounts invested in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool and which local governments are authorized to invest in. These investments do not fall under the requirements of GASB Statement 31. Therefore, investments are stated at cost.

NOTES TO FINANCIAL STATEMENTS

Fixed assets:

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at cost or estimated historical cost. Donated fixed assets are recorded at their fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation on all capital assets, excluding land and improvements, is calculated on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	15 - 39
Furniture, fixtures and equipment	5 - 7

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated absences:

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

In the government-wide statements, the Commission accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. In accordance with GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," no compensated absences liability is recorded in the governmental fund financial statements.

NOTES TO FINANCIAL STATEMENTS

Equity classifications:

Government-wide statements -

Equity is classified as net assets and displayed in two components:

- a. Invested in capital assets - Consists of capital assets net of accumulated depreciation.
- b. Unrestricted net assets - All other net assets that do not meet the definition of "invested in capital assets."

The Commission has no restricted net assets.

Fund statements -

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Change in accounting principles and restatement of prior year fund equity:

As a result of implementing Statement No. 34, the following adjustments were required to restate beginning net assets for the governmental activities:

Total fund balance/fund equity, as previously reported	\$ 243,488
Statement No. 34 adjustments:	
Capital assets, net of depreciation	659,018
Accrued compensated absences	<u>(17,382)</u>
Restated beginning net assets	<u>\$ 885,124</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 2. Deposits and Investments

At December 31, 2004, the carrying amount of the Commission's deposits was \$327,808 and the bank balance was \$370,616. Of the bank balance, \$100,000 was covered by federal depository insurance and \$270,616 was covered by securities pledged by the Commission's bank and held by a custodial bank in the Commission's name.

Investments held at December 31, 2004 consist of \$143,737 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 2004 is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

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

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

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets

Capital asset activity for the year ended December 31, 2004 was as follow:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 43,111	\$ -0-	\$ -0-	\$ 43,111
Capital assets being depreciated -				
Buildings and improvements	\$ 478,206	\$ -	\$ -	\$ 478,206
Furniture, fixtures, and equipment	<u>790,206</u>	<u>249,007</u>	<u>(4,798)</u>	<u>1,034,415</u>
Total capital assets being depreciated	<u>\$1,268,412</u>	<u>\$ 249,007</u>	<u>\$ (4,798)</u>	<u>\$1,512,621</u>
Less accumulated depreciation for -				
Buildings and improvements	\$ (199,608)	\$ (12,449)	\$ -	\$ (212,057)
Furniture, fixtures, and equipment	<u>(452,897)</u>	<u>(100,929)</u>	<u>4,028</u>	<u>(549,798)</u>
Total accumulated depreciation	<u>\$ (652,505)</u>	<u>\$ (113,378)</u>	<u>\$ 4,028</u>	<u>\$ (761,855)</u>
Total capital assets being depreciated, net	<u>\$ 615,907</u>	<u>\$ 135,629</u>	<u>\$ (770)</u>	<u>\$ 750,766</u>
Governmental activities capital assets, net	<u>\$ 659,018</u>	<u>\$ 135,629</u>	<u>\$ (770)</u>	<u>\$ 793,877</u>

Depreciation expense was charged to functions as follows:

Public safety	<u>\$ 113,378</u>
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NOTES TO FINANCIAL STATEMENTS

Note 4. Long-term Debt

During the year ended December 31, 2004, the following changes occurred in the liability reported as long-term liabilities:

	Balance, <u>01/01/04</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>12/31/04</u>
Compensated absences	\$ 17,382	\$ -0-	\$ (2,293)	\$ 15,089

Note 5. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 2004.

Note 6. Defined Benefit Pension Plan

All permanent employees of Acadiana Criminalistics Laboratory Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system.

Plan description:

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by state statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Commission is required to contribute at an actuarially determined rate. The current rate is 11.75% of annual covered payroll. The contribution requirements of plan members and the Commission are established by statute. The Commission's contribution to PERS for the years ended December 31, 2004, 2003 and 2002 were \$104,838, \$67,717 and \$59,440, respectively, equal to the required contribution each year.

NOTES TO FINANCIAL STATEMENTS

Note 7. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at December 31, 2004:

Iberia Parish Sheriff's Department	\$ 68,782
Court costs due from various courts	<u>58,054</u>
	<u>\$126,836</u>



REQUIRED SUPPLEMENTARY INFORMATION

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## BUDGETARY COMPARISON SCHEDULE

## GENERAL FUND

For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental -				
State grant	\$ 108,500	\$ 108,500	\$ 108,000	\$ (500)
Federal grant	-	-	319,838	319,838
Other	550,000	550,000	550,827	827
Fines and forfeits -				
Court costs	730,000	730,000	864,291	134,291
Investment earnings	100	100	1,972	1,872
Miscellaneous	13,000	13,000	8,936	(4,064)
<u>Total revenues</u>	<u>\$1,401,600</u>	<u>\$1,401,600</u>	<u>\$1,853,864</u>	<u>\$ 452,264</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personnel costs	\$1,105,140	\$1,105,140	\$1,063,822	\$ 41,318
Workers' compensation	15,325	15,325	11,346	3,979
Travel and training	26,000	26,000	24,380	1,620
Printing	1,400	1,400	1,855	(455)
Telephone and utilities	23,500	23,500	21,942	1,558
Equipment rental	3,000	3,000	3,785	(785)
Repairs and maintenance	30,000	30,000	25,227	4,773
Insurance	32,000	32,000	39,270	(7,270)
Office supplies	4,000	4,000	6,311	(2,311)
Postage and shipping	4,800	4,800	6,296	(1,496)
Lab supplies	87,200	87,200	85,865	1,335
Vehicle and maintenance supplies	7,400	7,400	2,069	5,331
Professional services	7,500	7,500	64,515	(57,015)
Miscellaneous	4,500	4,500	1,548	2,952
Capital outlay	50,000	50,000	249,007	(199,007)
<u>Total expenditures</u>	<u>\$1,401,765</u>	<u>\$1,401,765</u>	<u>\$1,607,238</u>	<u>\$ (205,473)</u>
Net change in fund balance	\$ (165)	\$ (165)	\$ 246,626	\$ 246,791
Fund balance, beginning	243,488	243,488	243,488	-
Fund balance, ending	<u>\$ 243,323</u>	<u>\$ 243,323</u>	<u>\$ 490,114</u>	<u>\$ 246,791</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO BUDGETARY COMPARISON SCHEDULE

Budgetary data:

The Acadiana Criminalistics Laboratory Commission follows the procedures detailed below in adopting its budget.

1. The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority.
2. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1.

All budgeted amounts presented as supplementary information reflect the original budget and the final budget (which is the same as the original because there were no revisions during the year).

The General Fund had an excess of expenditures over appropriations of \$205,473 for the year ended December 31, 2004.

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## **BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS

4112 West Congress • P.O. Box 61400 • Lafayette, Louisiana 70596-1400

phone: (337) 988-4930 • fax: (337) 984-4574 • www.bplb.com

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(337) 783-0650

Opelousas, LA  
(337) 942-5217

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(337) 898-1497

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(337) 364-4554

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Fayette T. Dupré, CPA\*

Mary A. Castille, CPA\*

Joey L. Breaux, CPA\*

Terrel P. Dressel, CPA\*

Craig J. Viator, CPA\*

### *Retired:*

Sidney L. Broussard, CPA\* 1980

Leon K. Poché, CPA 1984

James H. Breaux, CPA 1987

Erma R. Walton, CPA 1988

George A. Lewis, CPA\* 1992

Geraldine J. Wimberley, CPA\* 1995

Larry G. Broussard, CPA\* 1996

Lawrence A. Cramer, CPA\* 1999

Ralph Friend, CPA\* 2002

Eugene C. Gilder, CPA\* 2004

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

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2004, and have issued our report thereon dated June 23, 2005. 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 the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items #2004-2 and #2004-3.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Commission's ability to

record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item #2004-1.

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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. The reportable condition described above is considered a material weakness.

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

*Broussard, Locke, Lewis + Breaux, L.L.P.*

Lafayette, Louisiana  
June 23, 2005

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2004

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2004, and have issued our report thereon dated June 23, 2005. 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. Our audit of the financial statements as of December 31, 2004 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

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

Internal Control

Material Weaknesses	<u> X </u> Yes	___ No
Reportable Conditions	<u> X </u> Yes	___ No

Compliance

Compliance Material to Financial Statements	<u> X </u> Yes	___ No
---	----------------	--------

Section II - Financial Statement Findings

**#2004-1 Segregation of Duties**

Finding: Due to the size of the Commission, an adequate segregation of duties does not exist in the administration office. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion. While we recognize that the Commission may not be large enough to permit an adequate segregation of duties for an effective system of internal control procedures, it is important that you be aware of this condition.

Recommendation: Keeping in mind the limited number of employees to which duties can be assigned, the Commission should monitor assignment of duties to assure as much segregation of duties and responsibility as possible.

Response: The current staff of the Acadiana Crime Lab is sixteen employees, which includes nine scientists, five lab technicians, one evidence clerk/secretary, and one lab director. As a result, there is limited staff to assign necessary functions and also include adequate segregation of financial duties. In order to address the segregation of duties requirement within constraints of limited resources, the lab now employs an outside vendor to process payroll and taxation requirements, as well as an independent accounting firm to conduct financial transactions and monitoring activities. The lab director provides oversight of these improved processes.

**#2004-2 CLIP Grant Reporting**

Finding: The Commission did not file the financial status report for the quarter ended March 31, 2004.

Recommendation: Required reports should be filed in a timely manner.

Response: Due to an oversight, the financial report for the CLIP grant was not filed for the first quarter of 2004. All other reports were filed as required, and the grant was successfully concluded with the filing of a final report, and the receipt of an official letter indicating satisfactory completion of the grant process from the granting body. All future required reports will be filed in a timely manner.

**#2004-3 Bid Law Violation**

Finding: The Commission is required to follow bid laws. Significant equipment purchases under the NIJ Forensic Backlog Reduction Grant, the CLIP Grant, the LCLE Grant, as well as purchases for which funding was received from the Iberia Parish Sheriff Department under a Bureau of Justice Assistance Grant did not go through a bid process nor was there documentation on file indicating that the items were sole source items.

Recommendation: Procedures should be established to follow the bid law and the necessary documentation should be maintained on file.

Response: Procedures will be established to follow the bid law and necessary documentation will be kept on file within files established for each individual grant.



ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF PRIOR FINDINGS  
For the Year Ended December 31, 2004

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

**#2003-1 Segregation of Duties**

Recommendation: Keeping in mind the limited number of employees to which duties can be assigned, the Commission should monitor assignment of duties to assure as much segregation of duties and responsibility as possible.

Current Status: This is a repeat finding in the current year and is reported as #2004-1.

**#2003-2 Payroll Tax Reports**

Recommendation: The payroll tax reports and deposits should be prepared by individuals knowledgeable in their preparation and the Commission should have a review process. In addition, financial statements should be monitored on a regular basis to identify unusual account balances.

Current Status: Corrected payroll tax forms were filed and liabilities were paid. The Commission has outsourced its payroll function and required reports are now being filed timely and reconciled to the financial statements. This finding is considered resolved.

**#2003-3 Parochial Retirement Reports**

Recommendation: Procedures should be implemented to ensure the timely and accurate filing of the parochial retirement reports. There should also be a review process over the preparation of these reports.

Current Status: Parochial retirement reports were filed accurately and timely and amended reports were filed with the assistance of an outside CPA firm engaged to assist management with the accounting function. This finding is considered resolved.

**#2003-4 General Journal Entries**

Recommendation: Procedures should be implemented to maintain adequate support for all general journal entries, and all entries should be reviewed by the Director.

Current Status: Procedures were implemented to address this finding and accordingly, it is resolved.

Section II. Internal Control and Compliance Material to Federal Awards

16.564 CLIP/NIJ Forensic Backlog Reduction Grant

**#2003-5 LCLR Grant Expenditures**

Recommendation: The Commission should maintain a file for each grant program which includes all invoices related to that respective grant.

Current Status: This finding is resolved.

**#2003-6 CLIP Grant Matching**

Recommendation: Procedures should be implemented to log and track all time used to fulfill any matching requirements in the future.

Current Status: This finding is resolved.

**#2003-7 Bid Law Violation**

Recommendation: Procedures should be established to follow bid law in the future.

Current Status: This is a repeat finding in the current year and is reported at #2004-3.

**#2003-8 CLIP Grant Expenditures**

Recommendation: Procedures should be implemented to ensure that payment is made to a vendor only after receipt of an invoice.

Current Status: The Commission has rectified this problem and vendors were only paid after receipts of invoices. This finding is considered resolved.

**#2003-9 Equipment Purchases**

Recommendation: Procedures should be established to properly track equipment purchased with federal funds.

Current Status: The Commission now identifies in the fixed asset records those additions purchased with federal funds and also the grant the equipment was purchased with. This finding is considered resolved.

Section III. Management Letter

The prior year's report did not include a management letter.



# ACADIANA CRIMINALISTICS LABORATORY

5004 W. ADMIRAL DOYLE NEW IBERIA, LOUISIANA 70560 PHONE (337) 365-6671 FAX (337) 364-1834 AcadianaCL.com

**July 08, 2005**

Mr. Steve Theriot  
Legislative Auditor  
State of Louisiana  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Acadiana Crime Lab respectfully submits the following corrective action plan for the year ended December 31, 2004.

Name and address of independent public accounting firm:

Broussard, Poche, Lewis & Breaux, LLP  
Certified Public Accountants  
4112 West Congress  
Lafayette, LA 70806

Audit Period: January 01, 2004 through December 31, 2004.

The findings from the 2004 schedule of findings and questioned cost are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section I of the schedule does not include findings and is therefore not included here.

## **Section II - Financial Statement Findings**

### **#2004-1 Segregation of Duties**

**Recommendation:** Keeping in mind the limited number of employees to which duties can be assigned, the Commission should monitor assignment of duties to assure as much segregation of duties and responsibility as possible.

**Action Taken:** The current staff of the Acadiana Crime Lab is sixteen employees, which includes nine scientists, five lab technicians, one evidence clerk/secretary, and one lab director. As a result, there is limited staff to assign necessary functions and also include adequate segregation of financial duties. In order to address the segregation of duties requirement within constraints of limited resources, the lab now employs an outside vendor to process payroll and taxation requirements, as well as an independent accounting firm to conduct financial transactions and monitoring activities. The lab director provides oversight of these improved processes.

**#2004-2 CLIP Reporting**

Recommendation: Required reports should be filed in timely manner.

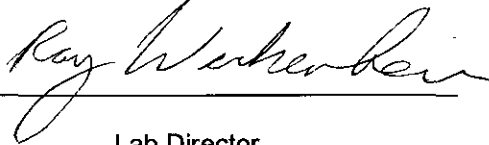
Action Taken: Due to an oversight, the financial report for the CLIP grant was not filed for the first quarter of 2004. All other reports were filed as required, and the grant was successfully concluded with the filing of a final report, and the receipt of an official letter indicating satisfactory completion of the grant process from the granting body. All future required reports will be filed in a timely manner.

**#2004-3 Bid Law Violation**

Recommendation: Procedures should be established to follow the bid law and the necessary documentation should be kept on file.

Action Taken: Procedures will be established to follow the bid law and necessary documentation will be kept on file within files established for each individual grant.

Signed: \_\_\_\_\_



Title: \_\_\_\_\_

Lab Director

SCHEDULE OF PRIOR YEAR  
FINDINGS/QUESTIONED COSTS/  
MANAGEMENT LETTER COMMENTS  
(FINDING CAPTION AND NO.)

RESOLVED

	YES	NO	NO LONGER APPLICABLE
#2003-1 SEGREGATION OF DUTIES		X	
#2003-2 PAYROLL TAX REPORTS	X		
#2003-3 PAROCHIAL RETIREMENT REPORTS	X		
#2003-4 GENERAL JOURNAL ENTRIES	X		
#2003-5 LCLE GRANT EXPENDITURES	X		
#2003-6 CLIP GRANT MATCHING	X		
#2003-7 BID LAW VIOLATION		X	
#2003-8 CLIP GRANT EXPENDITURES	X		
#2003-9 EQUIPMENT PURCHASES	X		