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**DISTRICT ATTORNEY  
OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF  
LINCOLN AND UNION, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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 7/14/10

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

FINANCIAL STATEMENTS  
DECEMBER 31, 2009

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**DON M. MCGEHEE**  
(A Professional Accounting Corporation)

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**INDEPENDENT AUDITOR'S REPORT**

Honorable Robert W. Levy  
District Attorney of the Third Judicial District  
P.O. Box 777  
Ruston, Louisiana 71273

I have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the District Attorney's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District, as of December 31, 2009, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and pages 24 - 25, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

In accordance with Government Auditing Standards, I have also issued a report dated June 30, 2010, on my consideration of the District Attorney's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.



Don M. McGehee  
Certified Public Accountant  
June 30, 2010

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**ROBERT W. LEVY, DISTRICT ATTORNEY**  
THIRD JUDICIAL DISTRICT OF LOUISIANA  
PARISHES OF LINCOLN & UNION

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**MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009**

Our discussion and analysis of the District Attorney's financial performance provides an overview of the financial activities for the year ended December 31, 2009. It is based upon currently known facts, decisions, and conditions. Please read it in conjunction with the financial statements which begin on page 9.

**Basic Financial Statements**

The basic financial statements include government-wide and fund financial statements. The government-wide statements consist of a Statement of Net Assets and a Statement of Activities and provide information about the financial activities of our Office as a whole. The government-wide statements present a long-term view of our finances. Fund financial statements consist of the respective fund's balance sheet and the fund's statement of revenues, expenditures and changes in fund balance, if applicable. The fund statements tell how our services were financed in the short-term and what remains for future spending. The primary difference between the fund and government-wide statement presentation methods is that expenditures for capital assets are expensed in the fund financial statements but capitalized and depreciated in the government-wide statements.

Our office reports information about monies we hold as an agent for others in the fiduciary fund. We are responsible for ensuring that all assets held for others are distributed as ordered by the court. We cannot use the assets held for others to finance our operations.

**Statement of Net Assets and Statement of Activities**

One of the most important questions asked about our finances is, "Is the District Attorney's Office 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 our Office as a whole and about our activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is a method similar to accounting used by most private-sector companies. All revenues and expenses of the current year are reported under this method regardless of when cash is received or disbursed.

These two statements report our Office's net assets and the changes in the net assets. You can think of net assets - the difference between assets and liabilities - as one way to measure the financial health, or financial position, of our Office. Increases/(decreases) in our net assets are one indicator of whether our financial health is improving/(deteriorating).

*We report the financial activity of all services provided by us in the Statement of Net Assets and Statement of Activities. Expenses primarily include salaries and related benefits, and office expenses. Fees received from the defendants, grants and other assistance, and the on-behalf payments received from the State of Louisiana finance most of our activities.*

**Government-Wide Financial Analysis**

As noted above, net assets may serve as a useful indicator of an entity's financial position. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the governmental activities of our Office.

Table 1  
Total Net Assets

	<u>2009</u>	<u>2008</u>
Current Assets	\$ 382,591	\$ 405,237
Capital Assets	<u>70,622</u>	<u>74,007</u>
Total Assets	<u>453,213</u>	<u>479,244</u>
Current Liabilities	53,748	67,246
Noncurrent Liabilities	<u>108,739</u>	<u>0</u>
Total Liabilities	<u>162,487</u>	<u>67,246</u>
Net Assets:		
Investment in Capital Assets	70,622	74,007
Unrestricted Net Assets	<u>220,104</u>	<u>337,991</u>
Total Net Assets	<u>\$ 290,726</u>	<u>\$ 411,998</u>

Net assets decreased \$121,272 from the prior year. Unrestricted net assets, which is the part of net assets that can be used to finance the day-to-day operations of our office without constraints, decreased \$117,887.

Table 2  
Change in Net Assets

	<u>2009</u>	<u>2008</u>
Revenues		
Program Revenues:		
Fees	\$ 209,647	\$ 214,741
Intergovernmental	660,543	638,669
On-Behalf Revenue	386,749	422,938
Grants and Other Assistance	364,109	314,111
General Revenues:		
Intergovernmental	289,660	289,660
Interest Income	1,429	2,347
Miscellaneous Income	<u>1,460</u>	<u>3,285</u>
Total Revenues	<u>1,913,597</u>	<u>1,885,751</u>
Program Expenses:		
General Government-Judiciary	1,648,120	1,473,483
On-Behalf Expenses	<u>386,749</u>	<u>422,938</u>
Total Expenses	<u>2,034,869</u>	<u>1,896,421</u>
Decrease in Net Assets	<u>\$ (121,272)</u>	<u>\$ (10,670)</u>

Total revenues increased by 1.5% ( \$27,846) from the prior year. Fees decreased by 2% (\$5,094), intergovernmental program revenue increased 3% (\$21,874), and grants increased by 16% (\$49,998). On-behalf revenue decreased 9% (\$36,189) primarily due to a vacant position not being filled until November, 2009.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF NET ASSETS  
DECEMBER 31, 2009**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 141,491
Certificates of Deposit	28,157
Due from Other Governmental Units	172,250
Due from Grants	30,155
Due from Others	3,094
Prepaid Insurance	7,196
Interest Receivable	248
Capital assets, net of depreciation	<u>70,622</u>
<b>Total Assets</b>	<u>453,213</u>
<b>LIABILITIES</b>	
Accounts Payable	13,820
Accrued Liabilities	37,428
Deferred Revenue, unearned	2,500
Noncurrent Liability:	
Due within one year	15,600
Due in more than one year	<u>93,139</u>
<b>Total Liabilities</b>	<u>162,487</u>
<b>NET ASSETS</b>	
Invested in Capital Assets	70,622
Unrestricted	<u>220,104</u>
<b>Total Net Assets</b>	<u>\$ 290,726</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government-Judicial	\$ <u>2,034,869</u>	\$ <u>1,256,939</u>	\$ <u>364,109</u>	\$ <u>(413,821)</u>
<b>Total Governmental Activities</b>	<b>\$ <u>2,034,869</u></b>	<b>\$ <u>1,256,939</u></b>	<b>\$ <u>364,109</u></b>	<b><u>(413,821)</u></b>
General Revenues:				
Intergovernmental not restricted to specific programs				289,660
Interest earnings				1,429
Miscellaneous				<u>1,460</u>
Total General Revenues				<u>292,549</u>
Change in Net Assets				(121,272)
Net Assets - Beginning				<u>411,998</u>
Net Assets - Ending				<u>\$ 290,726</u>

See accompanying notes to financial statements.

## **FUND FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2009**

	General Fund	Special Revenue Funds			Total Governmental Funds
		Title IV-D	Worthless Checks	TASC	
<b>ASSETS</b>					
Cash	\$ 94,305	\$ 1,339	\$ 43,838	\$ 2,009	\$ 141,491
Certificate of Deposit	0	0	28,157	0	28,157
Due from Other					
Governmental Units	60,994	52,250	0	59,006	172,250
Due from Grants	12,359	0	0	0	12,359
Due from Others	3,094	0	0	0	3,094
Interest Receivable	0	0	249	0	249
Due from Other Funds	129,752	0	0	0	129,752
Prepaid Expenses	7,196	0	0	0	7,196
<b>Total Assets</b>	<b><u>\$ 307,700</u></b>	<b><u>\$ 53,589</u></b>	<b><u>\$ 72,244</u></b>	<b><u>\$ 61,015</u></b>	<b><u>\$ 494,548</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>EQUITY</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 13,124	\$ 102	\$ 0	\$ 594	\$ 13,820
Accrued Liabilities	37,428	0	0	0	37,428
Deferred Revenue	2,500	0	0	0	2,500
Due to Other Funds	0	20,220	33,111	76,421	129,752
<b>Total Liabilities</b>	<b><u>53,052</u></b>	<b><u>20,322</u></b>	<b><u>33,111</u></b>	<b><u>77,015</u></b>	<b><u>183,500</u></b>
<b>FUND EQUITY</b>					
Fund Balance (Deficit) -					
Unreserved and					
Undesignated	<u>254,648</u>	<u>33,267</u>	<u>39,133</u>	<u>(16,000)</u>	311,048
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 307,700</u></b>	<b><u>\$ 53,589</u></b>	<b><u>\$ 72,244</u></b>	<b><u>\$ 61,015</u></b>	

Amounts reported in the Statement of Net Assets in the government-wide financial statements are different from those reported in the balance sheet above because:

Capital assets are not recognized as financial resources and are not reported as assets in the balance sheet above yet are recognized in the Statement of Net Assets. 70,622

Receivables that are not expected to be collected and available to timely pay current period expenditures are not recognized as financial resources and are not recorded as assets in the balance sheet above yet are recognized in the Statement of Net Assets. 17,795

Noncurrent liability that is not due and payable in the current period and therefore is not reported in the balance sheet above yet is recognized in the Statement of Net Assets. (108,739)

Net assets of government activities in the government-wide financial statements \$ 290,726

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUNDS  
DECEMBER 31, 2009**

	General	Title IV-D	Worthless Checks	TASC	Total Governmental Funds
<b>REVENUES</b>					
Fees	\$ 176,469	\$ 0	\$ 33,178	\$ 0	\$ 209,647
Grants and Other Assistance	110,465	236,260	0	3,918	350,643
Interest Income	405	304	500	220	1,429
Intergovernmental	794,212	0	0	155,991	950,203
On-Behalf Revenue	386,749	0	0	0	386,749
Other Income	1,460	0	0	0	1,460
<b>Total Revenues</b>	<b>1,469,760</b>	<b>236,564</b>	<b>33,678</b>	<b>160,129</b>	<b>1,900,131</b>
<b>EXPENDITURES</b>					
Capital Outlay	5,135	11,123	0	0	16,258
Auto Expense	1,644	0	0	0	1,644
Contract Services	33,003	2,800	0	0	35,803
Dues	5,667	0	0	0	5,667
Employee Benefits	55,803	17,642	2,581	6,272	82,298
Insurance	135,420	21,045	1,273	9,064	166,802
LDAA Assessment	10,531	0	0	0	10,531
Library	34,776	0	0	0	34,776
Lincoln Police Jury	14,000	0	0	0	14,000
Office Expense	52,817	12,387	0	4,282	69,486
Other	376	0	0	0	376
Payroll Taxes	30,031	2,866	294	3,700	36,891
Penalties and Interest	1,434	0	0	0	1,434
Professional Fees	16,820	6,420	0	42,909	66,149
Rent	19,060	0	0	4,314	23,374
Repairs & Maintenance	0	202	0	0	202
Salaries	958,503	197,675	20,244	99,310	1,275,732
Telephone	17,489	1,116	0	2,768	21,373
Training and Seminars	943	732	0	0	1,675
Travel	34,145	1,413	0	699	36,257
Trial Expenses	22,016	0	0	0	22,016
<b>Total Expenditures</b>	<b>1,449,613</b>	<b>275,421</b>	<b>24,392</b>	<b>173,318</b>	<b>1,922,744</b>
Excess(Deficiency) of Revenues Over (Under) Expenditures	20,147	(38,857)	9,286	(13,189)	(22,613)
<b>OTHER FINANCING SOURCES</b>					
Operating Transfers	(52,638)	38,349	0	14,289	0
<b>NET CHANGE IN FUND BALANCE</b>	(32,491)	(508)	9,286	1,100	(22,613)
Fund Balance(Deficit)-Beginning	287,139	33,775	29,847	(17,100)	333,661
Fund Balance(Deficit)-Ending	\$ 254,648	\$ 33,267	\$ 39,133	\$ (16,000)	\$ 311,048

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**Net Change in Fund Balances-Total Governmental Funds** \$ (22,613)

Amounts reported in the Statement of Activities in the government-wide financial statements are different from those reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the fund financial statements because:

Capital outlays are not recognized as expenditures in the *Statement of Activities*, but an economic cost of the outlay over an estimated useful life of the asset is recognized as depreciation expense. Depreciation expense of \$19,643 recognized in the government-wide Statement of Activities exceeded the \$16,258 in capital outlay expenditures reported in the fund financial statements by \$3,385. (3,385)

Net revenues of \$17,795 recognized in the *Statement of Activities* were not available to fund current period expenditures and are not recognized as revenue in the fund financial statements. Revenues of \$4,330 that were recognized in the *Statement of Activities* in the prior year but not in the fund financial statements were recognized in the current period fund financial statements. 13,465

Expenses of \$108,739 that are reported in the *Statement of Activities* that do not require the use of current financial resources and, therefore, are not reported as expenditures in the fund financial statements. (108,739)

**Change in Net Assets of Government Activities** \$ (121,272)

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2009**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash	\$ 128,182
Non-Cash Assets Seized	<u>13,525</u>
<b>Total Assets</b>	<u>141,707</u>
<b>LIABILITIES</b>	
Seizures not yet Forfeited	130,216
Judgements not yet Disbursed	<u>11,491</u>
<b>Total Liabilities</b>	<u>141,707</u>
<b>NET ASSETS</b>	<u>\$ 0</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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 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 accompanying basic financial statements of the District Attorney's Office are prepared in accordance with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies used by the District Attorney's Office are discussed below:

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

For financial reporting purposes, in conformity with GASB Statement No. 14, the District Attorney of the Third Judicial District is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

The Third Judicial District Truancy Assessment and Services Center (TASC) is a jointly governed organization. TASC's purpose is to identify potential juvenile delinquent behavior, using truancy as the primary indicator, and to correct it through early intervention. It operates through an interagency cooperation agreement with various agencies in Lincoln and Union parishes and with the District Attorney's Office. TASC is a component unit, but is not a legally separate organization from the District Attorney's Office. TASC is blended and reported within the Special Revenue Fund.

**FUND ACCOUNTING**

The accounts of the District Attorney are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The fund categories used by the District Attorney's Office are governmental funds and fiduciary funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Fiduciary funds account for the activity of the District Attorney as an agent for third parties.

Governmental Funds

General Fund

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those required to be accounted for in another fund.



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes. The District Attorney's Office uses the following special revenue funds:

Title IV-D Fund - To account for the receipt and expenditures of reimbursement grants from the Louisiana Department of Health and Human Resources, 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 Checks Fund - To account for the receipt and use of the proceeds from fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principle to the offense, a prescribed amount upon collection of a worthless check. The fund may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Third Judicial District Truancy Assessment and Service Center (TASC) - To account for the receipt and use of monies from the State of Louisiana-Judicial Branch, authorized by the Children's Code Chapter 15, and a grant to operate a Truancy Assessment and Services Center. The TASC addresses the underlying causes of truancy to coordinate the pooling of existing resources targeted at the child and family and the providing of appropriate action by services and treatment agencies in Lincoln and Union parishes. The TASC operates through an interagency cooperation with the Third Judicial District Judges, Lincoln and Union Parish School Boards, Lincoln and Union Parish Police Jury, Lincoln and Union Parish Sheriff's Office, Louisiana Tech University, various other organizations, and the District Attorney's Office. The TASC is not legally separate from the District Attorney's Office.

**Fiduciary Funds**

**Agency Funds**

Agency Funds are used to account for assets held by the District Attorney's Office as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations:

Forfeiture and Fine Fund - To account for assets received under the asset forfeiture law, under the bond forfeiture law, and for bail bond license fees. The asset forfeiture funds and the bond forfeiture funds are held until a judgment is rendered on each case instructing the District Attorney's Office on the disbursements of the funds. The bail bond license fees are distributed to various agencies, including the District Attorney's general fund, as provided by law.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Assets and Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All government funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that 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. An availability period of 60 days was used. Revenues accrued include commissions (collected by another governmental unit and remitted to the District Attorney), other intergovernmental revenue, and reimbursements for expenditures from the state. Revenues that are not considered susceptible to accrual include certain charges for fees and forfeitures. Expenditures are recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**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.

**BUDGETS AND BUDGETARY ACCOUNTING**

The District Attorney's Office prepared an operating budget on its General Fund and Special Revenue Funds for the year ended December 31, 2009. Budgetary data is prepared based on prior year actual operating revenues and expenditures. It is monitored by management and amended throughout the year as necessary. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The District Attorney's Office performs only a custodial function in the case of the agency fund and therefore a budget for this fund is not appropriate.

The 2009 general fund budget was authorized by the District Attorney, made available for public inspection at the District Attorney's Office, and adopted by the District Attorney. The budget was amended prior to year end by the District Attorney.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**DEPOSITS AND INVESTMENTS**

Cash and cash equivalents consist of cash on hand, demand deposits, interest-bearing demand deposits, and short-term time deposits with original maturities of three months or less from the date of acquisition. It also includes cash on hand and undeposited currency being held in trust for evidence. Under state law, the District Attorney may invest funds in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments are reported at fair value, except certificates of deposit are reported at cost.

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

**CAPITAL ASSETS**

Capital assets are capitalized at cost and depreciated over their estimated useful lives. Donated assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Furniture and Equipment	5 - 7 years
Vehicles	5 - 7 years

**DEFERRED REVENUE**

Amounts which have been received, but for which the revenue recognition criteria has not yet been met because such amounts have not yet been earned are classified as deferred revenue.

**VACATION AND SICK LEAVE**

Employees earn 12 days of vacation and sick leave each year. Vacation and sick leave must be used in the year earned. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure at year end.

**NOTE 2 - CASH AND CERTIFICATES OF DEPOSIT**

Cash consists of demand deposits (\$91,500), time deposits (164,607), and cash on hand (\$13,566). Demand deposits and certificates of deposit are carried at cost which approximates market value. 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 or exceed the amount on deposit with the fiscal agent. Pledged 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. The District Attorney's Office maintains accounts in various banks. Each bank provides Federal Deposit Insurance Corporation (FDIC) coverage of \$250,000 for all demand deposits and \$250,000 for all time deposits (time deposits are defined as any interest bearing account). At December 31, 2009, the District Attorney's Office has \$317,585 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

Cash on hand was made up of \$5,887 in checks being held for deposit and \$7,679 in undeposited currency being held in trust for evidence at December 31, 2009, which was uncollateralized.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units consisted of the following:

Commissions and Fees from -	
City of Ruston	\$ 423
Lincoln Parish Sheriff's Office	16,508
Union Parish Sheriff's Office	8,198
Lincoln Parish Criminal Court Fund	29,134
Union Parish Criminal Court Fund	6,731
State of Louisiana-Judicial Branch	59,006
Title IV-D Reimbursement Grant Monies from the State of LA, DHHR	<u>52,250</u>
<b>TOTAL</b>	<b><u>\$ 172,250</u></b>

**NOTE 4 - CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2009, are as follows:

	<u>Balance</u> <u>01/01/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/09</u>
<u>Capital Assets at Cost</u>				
Furniture and Equipment	\$ 297,021	\$ 16,258	\$ 0	\$ 313,279
Vehicles	<u>60,524</u>	<u>0</u>	<u>0</u>	<u>60,524</u>
<b>TOTALS</b>	<b><u>357,545</u></b>	<b><u>16,258</u></b>	<b><u>0</u></b>	<b><u>373,803</u></b>
<u>Less Accumulated</u>				
<u>Depreciation</u>				
Furniture and Equipment	240,152	15,835	0	255,987
Vehicles	<u>43,386</u>	<u>3,808</u>	<u>0</u>	<u>47,194</u>
<b>TOTALS</b>	<b><u>283,538</u></b>	<b><u>19,643</u></b>	<b><u>0</u></b>	<b><u>303,181</u></b>
<b>Net Capital Assets</b>	<b><u>\$ 74,007</u></b>	<b><u>\$ (3,385)</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 70,622</u></b>

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances at December 31, 2009, consisted of the following individual fund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 129,752	\$ 0
Special Revenue Fund - Title IV-D	0	20,220
Special Revenue Fund - Worthless Check	0	33,111
Special Revenue Fund - TASC	<u>0</u>	<u>76,421</u>
<b>TOTAL</b>	<b><u>\$ 129,752</u></b>	<b><u>\$ 129,752</u></b>

**NOTE 6 - PENSION PLANS**

The District Attorney's Office contributes to the District Attorneys' Retirement System and the Parochial Employees Retirement System of Louisiana. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, if they are permanent employees working at least 28 hours a week.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 7 - PENSION PLANS (CONTINUED)**

The Parochial Employees Retirement System (PERS) is a cost-sharing, multiple-employer, defined benefit pension plan which is administered and controlled by a board of trustees. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Parochial Employees Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

The PERS has a Plan A and a Plan B; the District Attorney's Office participates in Plan A. Plan A members are required to contribute 9.5% of their annual covered salary, and the District Attorney's Office is required to contribute an actuarially determined rate. The rate for 2007 through 2009 was 13.25%, 12.75%, and 12.25%, respectively, of annual covered payroll. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to PERS for the years ended December 31, 2007, 2008, and 2009 were \$71,590, \$66,984, and \$62,910, respectively, equal to the required contributions for each year.

The District Attorneys' Retirement System (DARS) is a defined benefit pension plan which provides retirement allowances and other benefits. It is a statewide retirement system which is administered and controlled by a board of trustees. The DARS provides retirement and disability benefits, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The DARS issues a publicly available financial report that includes financial statements and required supplementary information for DARS. That report may be obtained by writing to District Attorneys' Retirement System of Louisiana, 2109 Decatur Street, New Orleans, Louisiana 70116, or by calling (504) 947-5551.

Plan members are required to contribute 7% of their annual covered salary, and the District Attorney's Office is required to contribute an actuarially determined rate. The rate for the plan years ended June 30, 2007 through June 30, 2010 was 3.5%, 0%, 0%, and 5%, respectively, of covered payroll. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to DARS for the years ended December 31, 2007, 2008, and 2009 were \$5,153, \$0, and \$7,442, respectively, equal to the required contributions for each year.

**NOTE 7 - ON-BEHALF PAYMENTS**

Employees of the District Attorney's Office received salaries and fringe benefits from the State of Louisiana. The following is a summary of these on-behalf payments:

General Fund

Salaries	\$ 372,500
Fringe Benefits	<u>14,249</u>
Total On-Behalf Payments	<u>\$ 386,749</u>

Fringe benefits paid by the State of Louisiana include pension plan contributions to the District Attorneys' Retirement System.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE 8 - NONCURRENT LIABILITY**

The District Attorney's Office was sued for malpractice, and their malpractice insurance carrier successfully defended them. The cost of the defense was \$118,639 in excess of the amount covered by their insurance policy. On October 2, 2009, the District Attorney offered to pay \$6,000 down and \$1,300 per month until this debt was paid. The attorneys that defended this case accepted the offer. In 2009 the District Attorney's Office paid \$9,900 on this debt, which satisfied all amounts due for 2009 according to the agreement that was made. This results in an unpaid balance at December 31, 2009 of \$108,739, of which \$15,600 a year will become due through 2015 and the remaining balance will be paid in 2016.

**REQUIRED SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
DECEMBER 31, 2009**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Fees	\$ 161,961	\$ 169,463	\$ 176,469	\$ 7,006
Grants and Other Assistance	65,888	64,825	110,465	45,640
Interest Income	186	287	405	118
Intergovernmental	755,226	803,385	794,212	(9,173)
On-Behalf Revenue	365,000	410,000	386,749	(23,251)
Other Income	<u>2,018</u>	<u>1,763</u>	<u>1,460</u>	<u>(303)</u>
<b>TOTAL REVENUES</b>	<u>1,350,279</u>	<u>1,449,723</u>	<u>1,469,760</u>	<u>20,037</u>
<b>EXPENDITURES</b>				
Capital Outlay	10,000	5,206	5,135	71
Auto Expense	3,232	1,793	1,644	149
Contract Services	0	35,423	33,003	2,420
Dues and Subscriptions	5,919	5,131	5,667	(536)
Employee Benefits	36,979	57,988	55,803	2,185
Insurance	98,982	138,275	135,420	2,855
LDAA Assessment	10,531	10,531	10,531	0
Library	28,745	31,956	34,776	(2,820)
Lincoln Parish Police Jury	14,000	14,000	14,000	0
Office Expenses	43,227	55,797	52,817	2,980
Other	10,616	806	376	430
Payroll Taxes	9,972	31,466	30,031	1,435
Penalties and Interest	0	0	1,434	(1,434)
Professional Fees	37,858	13,570	16,820	(3,250)
Rent	15,044	19,569	19,060	509
Repairs and Maintenance	770	175	0	175
Salaries	924,400	1,029,217	958,503	70,714
Telephone	10,779	16,580	17,489	(909)
Training and Seminars	1,071	313	943	(630)
Travel and Meals	17,280	23,550	34,145	(10,595)
Trial Expenses	<u>6,540</u>	<u>23,480</u>	<u>22,016</u>	<u>1,464</u>
<b>TOTAL EXPENDITURES</b>	<u>1,285,945</u>	<u>1,514,826</u>	<u>1,449,613</u>	<u>65,213</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>64,334</u>	<u>(65,103)</u>	<u>20,147</u>	<u>85,250</u>
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>(52,638)</u>	<u>(52,638)</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>(52,638)</u>	<u>(52,638)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	64,334	(65,103)	(32,491)	32,612
<b>FUND BALANCE - BEGINNING</b>	<u>243,314</u>	<u>287,139</u>	<u>287,139</u>	<u>0</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 307,648</u>	<u>\$ 222,036</u>	<u>\$ 254,648</u>	<u>\$ 32,612</u>



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE-SPECIAL REVENUE FUNDS  
DECEMBER 31, 2009**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Fees	\$ 36,648	\$ 36,199	\$ 33,178	\$ (3,021)
Grant	234,032	253,935	240,178	(13,757)
Intergovernmental	142,968	142,968	155,991	13,023
Interest Income	<u>522</u>	<u>582</u>	<u>1,024</u>	<u>442</u>
<b>TOTAL REVENUES</b>	<u>414,170</u>	<u>433,684</u>	<u>430,371</u>	<u>(3,313)</u>
<b>EXPENDITURES</b>				
Capital Outlay	0	11,329	11,123	206
Contract Services	0	0	2,800	(2,800)
Dues	494	300	0	300
Employee Benefits	62,310	45,544	26,495	19,049
Insurance	0	17,739	31,382	(13,643)
Office Expense	8,310	18,014	16,669	1,345
Other	67	202	202	0
Payroll Taxes	6,588	4,217	6,860	(2,643)
Professional Fees	39,707	52,994	49,329	3,665
Rent	4,582	3,927	4,314	(387)
Salaries	300,416	285,106	317,229	(32,123)
Telephone	5,430	5,405	3,884	1,521
Training and Seminars	690	732	732	0
Travel	<u>3,632</u>	<u>7,203</u>	<u>2,112</u>	<u>5,091</u>
<b>TOTAL EXPENDITURES</b>	<u>432,226</u>	<u>452,712</u>	<u>473,131</u>	<u>(20,419)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(18,056)	(19,028)	(42,760)	(23,732)
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>52,638</u>	<u>52,638</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>0</u>	<u>0</u>	<u>52,638</u>	<u>52,638</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	(18,056)	(19,028)	9,878	28,906
<b>FUND BALANCE-BEGINNING</b>	<u>25,424</u>	<u>46,522</u>	<u>46,522</u>	<u>0</u>
<b>FUND BALANCE-ENDING</b>	<u>\$ 7,368</u>	<u>\$ 27,494</u>	<u>\$ 56,400</u>	<u>\$ 28,906</u>

## **OTHER REPORTS AND SCHEDULES**

**DON M. MCGEHEE**  
(A Professional Accounting Corporation)

P.O. Box 1344  
205 E. Reynolds Drive, Suite A  
Ruston, Louisiana 71273-1344

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Robert W. Levy  
District Attorney of the Third Judicial District  
P.O. Box 777  
Ruston, Louisiana 71273

I have audited the financial statements of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the District Attorney's basic financial statements and have issued my report thereon dated June 30, 2010. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney's internal control. I consider the deficiency described in the accompanying schedule of findings and questioned costs as #2009-1 to be a significant deficiency in internal control over financial reporting.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, the significant deficiency described above as #2009-1, I consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under Government Auditing Standards.

The District Attorney's responses to the findings identified in my audit are described in the accompanying schedule of management's corrective action plan. I did not audit the District Attorney's responses and, accordingly, I express no opinion on it.

This report is intended solely for the information of the management of the District Attorney's Office, federal awarding agencies and pass-through entities, and the Legislative Auditor of Louisiana 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.



Don M. McGehee  
Certified Public Accountant  
June 30, 2010

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

I have audited the financial statements of the District Attorney as of and for the year ended December 31, 2009, and have issued my report thereon dated June 30, 2009. I conducted my 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. My audit of the financial statements as of December 31, 2009 resulted in an unqualified opinion. The following is a summary of my audit observations on internal control, tests of compliance, and findings related to the financial statements that are required to be reported in accordance with Government Auditing Standards:

**Section 1 Summary of Auditor's Reports**

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses  Yes  No Significant Deficiencies  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

**Section 2 Financial Statement Findings**

**Finding 2009-1. Separation of Duties.** The District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

<u><b>FINDINGS</b></u>	<u><b>STATUS</b></u>
<b>2008-1. Separation of Duties.</b> The District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control.	Unresolved. See Finding 2009-1.
<b>2009-2. Unfavorable Budget Variances.</b> Recommend the financial administrator monitor variances between the budget and actual amounts to notify the District Attorney when budget amendments appear to be needed.	Resolved.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

**FINDINGS**

**2009-1. Separation of Duties.** Too few personnel involved in the accounting system to have adequate separation of duties for internal control.

**RESPONSE**

The District Attorney's Office has an accounting workload that can be easily managed by two employees. The hiring of additional employees to provide enhanced internal control does not appear to be the best use of resources.