

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1-2
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis	3-5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	6
Statement of Activities.....	7
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
NOTES TO FINANCIAL STATEMENTS.....	10 - 15
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund	
Balances (Budget and Actual)	
General Fund.....	16
Title IV-D.....	17
OTHER MATTERS	
Independent Auditors' Report on Compliance and on Internal Control over	
Financial Reporting Based on an Audit of Financial Statements Performed	
in Accordance With <i>Government Auditing Standards</i>	
	18 - 19
Schedule of Findings and Questioned Costs.....	20
Management's Corrective Action Plan	21
Schedule of Prior Year Findings and Questioned Cost.....	22

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June 10, 2014

INDEPENDENT AUDITOR'S REPORT

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office for the Thirty-Fifth Judicial District, a component unit of the Grant Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of

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***District Attorney
Thirty-Fifth Judicial District
June 10, 2014
Page 2***

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office, as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information described in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standard

*In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2014, on our consideration of the Office's internal control over financial reporting and on our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Office's internal control over financial reporting and compliance.*


Rozier, Harrington & McKay
Certified Public Accountants

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2013

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2013, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2013

	For the Year Ended December 31,	
	2013	2012
<u>Assets:</u>		
Cash	\$ 334,779	\$ 316,825
Receivables	50,144	37,576
Depreciable capital assets, net	28,309	37,942
Total Assets	413,232	392,343
<u>Liabilities:</u>		
Accounts Payable	7,820	8,742
Other Liabilities	5,189	5,159
Deferred Revenue	5,880	2,995
Total Liabilities	18,889	16,896
<u>Net Position:</u>		
Unrestricted	366,034	337,505
Invested in Capital Assets	28,309	37,942
Total Net Position	\$ 394,343	\$ 375,447

As the presentation appearing above demonstrates, with the exception of \$28,309 invested in capital assets, the Office's net position are unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2013	2012
<u>Revenues:</u>		
Program Revenue:		
Fines & Forfeitures	\$ 97,092	\$ 90,545
Fees	118,212	145,788
Operating Grants	247,298	226,339
General Revenue:		
Other	31,347	15,969
Total Revenue	493,949	478,641
<u>Program Expenses:</u>		
General Government - Judicial	475,053	458,859
Change in Net Position	18,896	19,782
Net Position Beginning	375,447	355,665
Net Position Ending	\$ 394,343	\$ 375,447

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

As the accompanying presentation demonstrates, the District Attorney's Office's net position has increased through careful budgeting and conservative operations.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2013, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and certain special revenue funds to have a budget. For the year ended December 31, 2013, it was not necessary to amend the original budget and all of the variances were within parameters permitted by state law.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2013, capital assets activity was limited to depreciation existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2013, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Position
December 31, 2013

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 334,779
Receivables	50,144
Depreciable capital assets, net	<u>28,309</u>
Total assets	<u>413,232</u>
 <u>LIABILITIES</u>	
Accounts payable	7,820
Other Liabilities	5,189
Delayed Revenue	<u>5,880</u>
Total liabilities	<u>18,889</u>
 <u>NET POSITION</u>	
Unrestricted	366,034
Invested in Capital Assets	<u>28,309</u>
Total net position	<u><u>\$ 394,343</u></u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Activities
Year Ended December 31, 2013

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 243,157
Auto Expense	13,438
Depreciation	9,632
Dues & Publications	24,865
Insurance	85,625
Legal & Professional	32,050
Office Expense	37,970
Travel & Conferences	11,324
Utilities & Telephone	12,586
Other	4,406
Total Expenses	<u>475,053</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	97,092
Fees	118,212
Operating Grants and Contributions	
Federal	217,298
State	30,000
Total Program Revenues	<u>462,602</u>
Net Income (Expenses) - Governmental Activities	<u>(12,451)</u>
General Revenues:	
Other	<u>31,347</u>
Total General Revenues	<u>31,347</u>
Change in Net Position	18,896
Net Position - Beginning	<u>375,447</u>
Net Position - Ending	<u>\$ 394,343</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Balance Sheet

Governmental Funds

December 31, 2013

	<u>General</u>	<u>Title IV-D</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$ 328,234	\$ -	\$ 6,545	\$ 334,779
Receivables	14,281	35,863	-	50,144
Interfund Receivables	35,863	-	-	35,863
Total Assets	<u>\$ 378,378</u>	<u>\$ 35,863</u>	<u>\$ 6,545</u>	<u>\$ 420,786</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 7,820	\$ -	\$ -	\$ 7,820
Other Liabilities	5,189	-	-	5,189
Interfund Payables	-	35,863	-	35,863
Delayed Revenue	-	-	5,880	5,880
Total Liabilities	<u>13,009</u>	<u>35,863</u>	<u>5,880</u>	<u>54,752</u>
<u>Fund Balance</u>				
Unassigned	365,369	-	-	365,369
Assigned to Miscellaneous Special Purposes	-	-	665	665
Total Fund Balances	<u>365,369</u>	<u>-</u>	<u>665</u>	<u>366,034</u>
Total Liabilities and Fund Balance	<u>\$ 378,378</u>	<u>\$ 35,863</u>	<u>\$ 6,545</u>	<u>\$ 420,786</u>

Total Fund Balances - Governmental Funds	\$ 366,034
Amounts reported for governmental activities in the statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>28,309</u>
Net Position of Governmental Activities	<u>\$ 394,343</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2013

	<u>General</u>	<u>Title IV-D</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>				
Fines & Forfeitures	\$ 85,386	\$ -	\$ 11,706	\$ 97,092
Fees	118,212	-	-	118,212
Intergovernmental				
Federal Funds	-	217,298	-	217,298
State Funds	-	-	30,000	30,000
Other	31,348	-	-	31,348
Total revenues	<u>234,946</u>	<u>217,298</u>	<u>41,706</u>	<u>493,950</u>
<u>Expenditures:</u>				
General Government - Judicial				
Payroll & Related Benefits	213,157	-	30,000	243,157
Auto Expense	13,438	-	-	13,438
Dues & Publications	24,865	-	-	24,865
Insurance	85,625	-	-	85,625
Legal & Professional	32,050	-	-	32,050
Office Expense	37,970	-	-	37,970
Travel & Conferences	11,324	-	-	11,324
Utilities & Telephone	12,586	-	-	12,586
Other	4,380	-	26	4,406
Capital Outlay	-	-	-	-
Total expenditures	<u>435,395</u>	<u>-</u>	<u>30,026</u>	<u>465,421</u>
Excess (deficiency) of revenues over expenditures	(200,449)	217,298	11,680	28,529
<u>Other sources (uses)</u>				
Operating Transfers In	229,005	-	-	229,005
Operating Transfers Out	-	(217,298)	(11,707)	(229,005)
Net Change in Fund Balances	28,556	-	(27)	28,529
Fund balance - beginning of year	<u>336,813</u>	<u>-</u>	<u>692</u>	<u>337,505</u>
Fund balance - end of year	<u>\$ 365,369</u>	<u>\$ -</u>	<u>\$ 665</u>	<u>\$ 366,034</u>

Net change in fund balances of Governmental Funds	\$ 28,529
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(9,632)
Change in net position of governmental activities	<u>\$ 18,897</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY'S OFFICE

THRITY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- Title IV-D – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

Financial Statement Presentation

Government-Wide Financial Statements
Fund Financial Statements

Basis of Accounting

Accrual Basis
Modified Accrual Basis

Measurement Focus

Economic Resources
Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other financing source and repayment of long-term debt is reported as expenditures.

Use of Estimates

The preparation of financial statement 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.

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of certificates of deposit.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

Internal Balances

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

Deferred Revenues

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as deferred revenues. These amounts remain in deferred revenues until revenue recognition criteria are met or the funds are returned to the source.

Fund Balance Classifications

Commitment or assignment of fund balances is at the discretion of the District Attorney. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2013, the District Attorney's Office has \$351,967 in deposits (collected bank balance). These deposits are secured by FDIC coverage in the amount of \$308,636 and pledged securities with a market value of \$310,254.

NOTE 3 - RECEIVABLES

At December 31, 2013, consisted entirely of amounts due from governmental sources, which are described as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2013

	General Fund	Title IV-D	Total
Grant Parish Sheriff's Office	\$ 11,781	\$ ----	\$ 11,781
State of Louisiana – Crime Victims Assistance	2,500	----	2,500
State of Louisiana – Title IVD Funds	----	35,863	35,863
Total	\$ 14,281	\$ 35,863	\$ 50,144

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Automobiles and Equipment	\$ 113,371	\$ ----	\$ ----	\$ 113,371
Less Accumulated Depreciation	75,429	9,633	----	85,062
Total Net of Depreciation	\$ 37,942	\$ 9,633	\$ ----	\$ 28,309

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 35,752	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.

Details related to interfund transfers are presented as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 217,298	Reimburse general fund for child support enforcement expenditures.
General	Other Governmental Funds	11,707	Transfer excess revenue to the general fund.
Total		\$ 229,005	

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2013

NOTE 6 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ 85,000	\$ 85,000	\$ 85,386	\$ 386
Fees	117,000	117,000	118,212	1,212
Other	25,000	25,000	31,348	6,348
Total revenues	<u>227,000</u>	<u>227,000</u>	<u>234,946</u>	<u>7,946</u>
<u>Expenditures:</u>				
General Government - Judicial	497,000	497,000	435,395	61,605
Capital Outlay	-	-	-	-
Total expenditures	<u>497,000</u>	<u>497,000</u>	<u>435,395</u>	<u>61,605</u>
Excess (deficiency) of revenues over expenditures	(270,000)	(270,000)	(200,449)	69,551
Other sources (uses)				
Operating Transfers In	225,000	225,000	229,005	4,005
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(45,000)	(45,000)	28,556	73,556
Fund balance - beginning of year	<u>336,813</u>	<u>336,813</u>	<u>336,813</u>	<u>-</u>
Fund balance - end of year	<u>\$ 291,813</u>	<u>\$ 291,813</u>	<u>\$ 365,369</u>	<u>\$ 73,556</u>

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

Title IV-D

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	210,000	210,000	217,298	7,298
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	<u>210,000</u>	<u>210,000</u>	<u>217,298</u>	<u>7,298</u>
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues over expenditures	210,000	210,000	217,298	7,298
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>(210,000)</u>	<u>(210,000)</u>	<u>(217,298)</u>	<u>(7,298)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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June 10, 2014

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*

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Office's basic financial statements, and have issued our report thereon dated June 10, 2014.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Office's internal control. Accordingly, we do not express an opinion on the effectiveness of Office's internal control.

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 *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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Office's financial statements are free from material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2013***

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the District Attorney's Office as of December 31, 2013 and for the year then ended expressed an unqualified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings and Questioned Cost.

***PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH
ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY
ACCEPTED GOVERNMENTAL AUDITING STANDARDS:***

- None

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2013

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2013

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.