

**District Attorney of the  
20<sup>th</sup> Judicial District  
State of Louisiana  
Clinton, Louisiana  
December 31, 2002**

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 8/27/03

**W. Randall Peay, Ltd.**

**District Attorney of the  
Twentieth Judicial District  
State of Louisiana  
Clinton, Louisiana  
December 31, 2002**

**District Attorney of the Twentieth Judicial District  
General Purpose Financial Statements  
as of and for the year ended December 31, 2002**

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**W. RANDALL PEAY, LTD.**  
**(A Professional Accounting Corporation)**

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June 30, 2003

**Independent Auditor's Report**

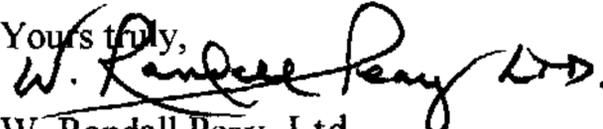
The Honorable Samuel D'Aquila  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the accompanying general-purpose financial statements for the general and special revenue fund types of the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana, as of and for the year ended December 31, 2002. These general-purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twentieth Judicial, Parish of East and West Feliciana, State of Louisiana, as of December 31, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 30, 2003, on my consideration of the District Attorney of the Twentieth Judicial District's internal control structure and on its compliance with laws and regulations.

Yours truly,  
  
W. Randall Peay, Ltd.

**District Attorney of the Twentieth Judicial District  
 Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 2002**

|                                                       | <u>Governmental Fund Types</u> |                                                          |                                                             |                                        |
|-------------------------------------------------------|--------------------------------|----------------------------------------------------------|-------------------------------------------------------------|----------------------------------------|
|                                                       | <u>General<br/>Fund</u>        | <u>Special<br/>Revenue<br/>Fund<br/>(Title<br/>IV-D)</u> | <u>Account<br/>Group -<br/>General<br/>Fixed<br/>Assets</u> | <u>Total<br/>(Memorandum<br/>Only)</u> |
| <b>Assets</b>                                         |                                |                                                          |                                                             |                                        |
| Cash and cash equivalents                             | 61,362                         | 85,584                                                   |                                                             | 146,946                                |
| Receivables                                           |                                |                                                          |                                                             |                                        |
| Commissions on fines, forfeitures<br>and bail bonds   | 4,648                          |                                                          |                                                             | 4,648                                  |
| Louisiana Department of Health and<br>Human Resources |                                | 10,926                                                   |                                                             | 10,926                                 |
| West Feliciana Police Jury                            | 948                            |                                                          |                                                             | 948                                    |
| Due from other fund                                   | 11,153                         | 2,042                                                    |                                                             | 13,195                                 |
| Equipment                                             | <u>          </u>              | <u>11,532</u>                                            | <u>31,123</u>                                               | <u>42,655</u>                          |
| Total Assets                                          | <u>78,111</u>                  | <u>110,084</u>                                           | <u>31,123</u>                                               | <u>219,318</u>                         |
| <b>Liabilities.</b>                                   |                                |                                                          |                                                             |                                        |
| Due to other fund                                     | 1,800                          | 13,237                                                   |                                                             | 15,037                                 |
| Accrued salaries and retirement                       | <u>11,250</u>                  | <u>7,612</u>                                             |                                                             | <u>18,862</u>                          |
|                                                       | 13,050                         | 20,849                                                   | <u>          </u><br>0                                      | 33,899                                 |
| <b>Fund Equity</b>                                    |                                |                                                          |                                                             |                                        |
| Fund balance - unreserved                             | 65,061                         | 77,703                                                   |                                                             | 142,764                                |
| Investment in fixed assets                            | <u>          </u>              | <u>11,532</u>                                            | <u>31,123</u>                                               | <u>42,655</u>                          |
| <u>Total liabilities and fund equity</u>              | <u>78,111</u>                  | <u>110,084</u>                                           | <u>31,123</u>                                               | <u>219,318</u>                         |

**The accompanying notes are an integral part of these statements.**

**District Attorney of the Twentieth Judicial District  
 Combined Statement of Revenue, Expenditures and  
 Changes in Fund Balance - All Governmental Fund Types  
 Year Ended December 31, 2002**

|                                                                          | <u>Governmental Fund Types</u> |                                                    |                                        |
|--------------------------------------------------------------------------|--------------------------------|----------------------------------------------------|----------------------------------------|
|                                                                          | <u>General<br/>Fund</u>        | <u>Special<br/>Revenue Fund<br/>(Title IV - D)</u> | <u>Total<br/>Memorandum<br/>(Only)</u> |
| <b>Revenue</b>                                                           |                                |                                                    |                                        |
| Commissions on fines, forfeitures<br>and bail bonds                      | 65,082                         |                                                    | 65,082                                 |
| Check collection fees                                                    | 21,915                         |                                                    | 21,915                                 |
| Grants                                                                   |                                |                                                    |                                        |
| Louisiana Dept of Social Services                                        |                                | 131,270                                            | 131,270                                |
| Louisiana Division of Administration                                     | 25,000                         |                                                    | 25,000                                 |
| Parish Police Jury                                                       | 11,376                         |                                                    | 11,376                                 |
| Supplemental salary and benefits                                         | 242,363                        |                                                    | 242,363                                |
| Interest earnings                                                        | 225                            |                                                    | 225                                    |
| Other                                                                    | <u>7,178</u>                   |                                                    | <u>7,178</u>                           |
| Total Revenue                                                            | 373,139                        | 131,270                                            | 504,409                                |
| <b>Expenditures</b>                                                      |                                |                                                    |                                        |
| Salaries                                                                 | 84,084                         | 101,902                                            | 185,986                                |
| Supplemental salary and benefits                                         | 242,363                        |                                                    | 242,363                                |
| Payroll taxes and fringe benefits                                        | 5,038                          | 4,497                                              | 9,535                                  |
| Office expenses                                                          | 7,593                          | 354                                                | 7,947                                  |
| Dues & Subscriptions                                                     | 5,261                          |                                                    | 5,261                                  |
| Insurance                                                                | 6,334                          |                                                    | 6,334                                  |
| Auto expenses                                                            | 6,364                          | 1,126                                              | 7,490                                  |
| Telephone                                                                | 954                            | 2,040                                              | 2,994                                  |
| Attorneys Fees                                                           | 3,506                          |                                                    | 3,506                                  |
| Seminars and conferences                                                 | 3,336                          | 150                                                | 3,486                                  |
| Other                                                                    | <u>2,383</u>                   |                                                    | <u>2,383</u>                           |
| Total expenditures                                                       | <u>367,216</u>                 | <u>110,069</u>                                     | <u>477,285</u>                         |
| Excess of revenue over (under)<br>expenditures                           | <u>5,923</u>                   | <u>21,201</u>                                      | <u>27,124</u>                          |
| <b>Other Financing Sources (Uses)</b>                                    |                                |                                                    |                                        |
| Operating transfers in                                                   |                                | 0                                                  | 0                                      |
| Operating transfers out                                                  | <u>0</u>                       |                                                    | <u>0</u>                               |
| Excess of revenues and other sources<br>over expenditures and other uses | 0                              | 0                                                  | 0                                      |
| <b>Fund Balance</b>                                                      |                                |                                                    |                                        |
| Beginning of Year                                                        | <u>59,138</u>                  | <u>68,034</u>                                      | <u>127,172</u>                         |
| End of Year                                                              | <u>65,061</u>                  | <u>89,235</u>                                      | <u>154,296</u>                         |

The accompanying notes are an integral part of these statements.

**District Attorney of the Twentieth Judicial District**  
**Schedule of Revenue, Expenditures and Changes in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2002**

|                                                               | <u>Budget</u>  | <u>Actual</u><br><u>(Budgetary Basis)</u> | <u>Variance</u><br><u>(Favorable/Unfavorable)</u> |
|---------------------------------------------------------------|----------------|-------------------------------------------|---------------------------------------------------|
| <b>Revenue</b>                                                |                |                                           |                                                   |
| Commissions on fines, forfeitures<br>and bail bonds           | 62,796         | 65,082                                    | 2,286                                             |
| Check Collection Fees                                         | 14,400         | 21,915                                    | 7,515                                             |
| Grants                                                        |                |                                           |                                                   |
| State of Louisiana                                            |                |                                           |                                                   |
| Division of Administration                                    | 25,000         | 25,000                                    | 0                                                 |
| Parish Police Jury                                            | 11,376         | 11,376                                    | 0                                                 |
| Supplemental salary and benefits                              | 257,000        | 242,363                                   | (14,637)                                          |
| Interest earnings                                             | 225            | 225                                       | 0                                                 |
| Other                                                         | <u>3,600</u>   | <u>7,178</u>                              | <u>3,578</u>                                      |
| <u>Total revenue</u>                                          | <u>374,397</u> | <u>373,139</u>                            | <u>(1,258)</u>                                    |
| <b>Expenditures</b>                                           |                |                                           |                                                   |
| Salaries                                                      | 69,996         | 84,084                                    | (14,088)                                          |
| Supplemental salary and benefits                              | 257,000        | 242,363                                   | 14,637                                            |
| Payroll taxes and fringe benefits                             | 4,596          | 5,038                                     | (442)                                             |
| Office expenses                                               | 7,020          | 7,593                                     | (573)                                             |
| Dues and Subscriptions                                        | 7,380          | 5,261                                     | 2,119                                             |
| Insurance                                                     | 6,360          | 6,334                                     | 26                                                |
| Auto expenses                                                 | 0              | 6,364                                     | (6,364)                                           |
| Telephone                                                     | 0              | 954                                       | (954)                                             |
| Attorneys Fees                                                | 0              | 3,506                                     | (3,506)                                           |
| Seminar and conference                                        | 1,800          | 3,336                                     | (1,536)                                           |
| Other                                                         | <u>0</u>       | <u>2,383</u>                              | <u>(2,383)</u>                                    |
| <u>Total expenditures</u>                                     | <u>354,152</u> | <u>367,216</u>                            | <u>(13,064)</u>                                   |
| <b>Other financing sources (use)</b>                          |                |                                           |                                                   |
| Transfer to other funds                                       | <u>0</u>       | <u>0</u>                                  | <u>0</u>                                          |
| <u>Total expenditures and other uses</u>                      | <u>354,152</u> | <u>367,216</u>                            | <u>(13,064)</u>                                   |
| Excess of revenue over (under) expenditures<br>and other uses | 20,245         | 5,923                                     | (14,322)                                          |
| <b>Fund balance, January 1</b>                                | <u>59,138</u>  | <u>59,138</u>                             | <u>0</u>                                          |
| <b>Fund balance, December 31</b>                              | <u>79,383</u>  | <u>65,061</u>                             | <u>(14,322)</u>                                   |

The accompanying notes are an integral part of these statements.

**District Attorney of the Twentieth Judicial District  
Schedule of Revenue, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund  
Year Ended December 31, 2002**

|                                                          | <u>Budget</u>        | <u>Actual<br/>(Budgetary Basis)</u> | <u>Variance<br/>(Favorable/Unfavorable)</u> |
|----------------------------------------------------------|----------------------|-------------------------------------|---------------------------------------------|
| <b>Revenue</b>                                           |                      |                                     |                                             |
| Grants                                                   |                      |                                     |                                             |
| Louisiana Dept of Social Services                        | <u>130,800</u>       | <u>131,270</u>                      | <u>470</u>                                  |
| <u>Total revenue</u>                                     | 130,800              | 131,270                             | 470                                         |
| <b>Other Financing Sources (Use)</b>                     |                      |                                     |                                             |
| Local Match - General Fund and<br>other transfers        | <u>0</u>             | <u>0</u>                            | <u>0</u>                                    |
| <u>Total revenue and other<br/>    financial sources</u> | <u>130,800</u>       | <u>131,270</u>                      | <u>470</u>                                  |
| <b>Expenditures</b>                                      |                      |                                     |                                             |
| Salaries and fringe benefits                             | 106,200              | 106,399                             | (199)                                       |
| Other                                                    | <u>9,060</u>         | <u>3,670</u>                        | <u>5,390</u>                                |
| Total expenditures                                       | <u>115,260</u>       | <u>110,069</u>                      | <u>5,191</u>                                |
| Excess of revenue over<br>expenditures                   | 15,540               | 21,201                              | 5,661                                       |
| <b>Fund Balance, January 1</b>                           | <u>49,462</u>        | <u>49,462</u>                       | <u>0</u>                                    |
| <b>Fund Balance, December 31</b>                         | <u><u>65,002</u></u> | <u><u>70,663</u></u>                | <u><u>5,661</u></u>                         |

**The accompanying notes are an integral part of these statements.**

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**Introduction**

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, is the legal advisor to the grand jury and performs other duties as provided by law. The District attorney is elected by the qualified electors of the judicial district which encompasses the parishes of East Feliciana and West Feliciana, Louisiana, for a term of six years. The district Attorney has thirteen (13) employees, including five assistants to help him perform his duties.

**Note 1-Summary of Significant Accounting Policies**

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twentieth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the East Feliciana Parish Police Jury. The police jury provides funds for equipment and furniture for the district attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the district attorney was determined to be a component unit of the East Feliciana Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial report entity.

C. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relations to certain government functions or activities.

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**Note 1-Summary of Significant Accounting Policies (Continued)**

C. Fund Accounting (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District Attorney are classified as governmental 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. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the funds collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The General Fund accounts for the operations of the District Attorneys' office.

Title IV-D Special Revenue Fund

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

Worthless Check Collection Fee Special Revenue Fund

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

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenue and expenditures:

Revenue

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the district attorney is entitled to the funds.

Substantially all other revenue is recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when received.

**E. Budgets**

The appropriated budgets for the General and Special Revenue Funds are adopted on the cash basis. Budgetary comparison presented in this report compare the adopted budget with actual data on the budgetary (cash) basis. The supplemental salary and benefit payments made on behalf of the District Attorney which are disclosed in Note 8, are not included in the budget.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**

**Note 1-Summary of Significant Accounting Policies (continued)**

**F. Cash and Certificates of Deposits**

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, and national banks having their principal office in Louisiana.

**G. Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

**H. Compensated Absences**

The District Attorney has the following policy relating to vacation and sick leave:

Vacation and sick leave are recorded as expenditures of the period in which they are paid. Unused vacation is not carried over to following periods and unused sick leave can be handled as 1) employee is paid for unused sick leave at year end or 2) the sick leave is carried to the following period but can only be used to offset actual days lost as a result of illness. Accordingly, no vacation or sick leave is accrued on these statements.

**I. Total Columns on Statements**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. Data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**District Attorney of the Twentieth Judicial District  
Notes of Financial Statements**

**J. Use of Estimates**

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

**Note 2-Cash and Cash Equivalents**

At December 31, 2002, the District Attorney has cash and cash equivalents (book balances) as follows:

|                                      |                  |
|--------------------------------------|------------------|
| Demand deposits                      | \$ 49,470        |
| Time deposits                        | \$ 11,841        |
| Special Revenue Fund-Demand deposits | <u>\$ 85,584</u> |
|                                      | <u>\$146,895</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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, 2002, the District Attorney had \$146,895 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and securities pledged by the fiscal agent bank.

**Note 3-Receivables**

| <u>Class of Receivable</u>        | <u>General<br/>Fund</u> | <u>IV-D<br/>Fund</u> | <u>Total</u>  |
|-----------------------------------|-------------------------|----------------------|---------------|
| Fines, forfeitures and bail bonds | 4,649                   |                      | 4,649         |
| Grants DSS                        |                         | 10,926               | 10,926        |
| Police jury expense               | <u>948</u>              |                      | <u>948</u>    |
| Totals                            | <u>5,597</u>            | <u>10,926</u>        | <u>16,523</u> |

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**Note 4-Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

|                         | <u>Balance<br/>12/31/01</u> | <u>Adjustments<br/>and<br/>Additions</u> | <u>Deductions</u> | <u>Balance<br/>12/31/02</u> |
|-------------------------|-----------------------------|------------------------------------------|-------------------|-----------------------------|
| Equipment and Furniture | <u>41,489</u>               | <u>1,166</u>                             | <u>0</u>          | <u>42,655</u>               |

**Note 5-Retirement System**

**Louisiana District Attorneys' Retirement System (LDARS)**

**Plan Description:** The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

**Funding Policy:** Plan members are required to contribute 7.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. There were no employer contributions required for 2002.

The following provides certain disclosures for the District Attorney and the retirement system that are required by GASB Codification Section P20.129.

|                                    | <u>YEAR ENDED<br/>DECEMBER 31, 2002</u> |
|------------------------------------|-----------------------------------------|
| <b>District Attorney</b>           |                                         |
| Contribution rate - employee       | 7%                                      |
| Total current year payroll         | \$ 176,527                              |
| Total current year covered payroll | \$ 85,427                               |

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

|                                                 | <u>Required by<br/>Statute Percent</u> | <u>Amount</u> | <u>Actual</u> |
|-------------------------------------------------|----------------------------------------|---------------|---------------|
| Contributions - employees                       | 7%                                     | 85,427        | 5,980         |
| Contributions - employer<br>01/01/02 - 12/31/02 | None                                   | 85,427        | None          |
| Actuarially required contributions              |                                        |               | 0             |
| Dollar amount                                   |                                        |               | <u>5,980</u>  |
| Actual contributions paid by District Attorney  |                                        |               | <u>5,980</u>  |

**Note 6-Litigation and Claims**

There was no pending litigation against the District Attorney's office at December 31, 2002.

**Note 7-Expenditures of the District Attorney Not Included in the Accompanying Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid from funds of the Criminal Court fund for East and West Feliciana Parish Police Jury.

|                    |                 |
|--------------------|-----------------|
| Supplies and other | \$59,401        |
| Auto Leases        | <u>9,988</u>    |
| Total              | <u>\$69,389</u> |

**Note 8-Supplemental Salary and Benefits**

A portion of the salaries of the District Attorney and assistant district attorneys are paid directly by the state and police juries.

The following provides certain disclosures that are required by GASB 24 concerning payments made on behalf of the District Attorney:

|          |                |
|----------|----------------|
| State    | 200,000        |
| Parishes | <u>42,363</u>  |
|          | <u>242,363</u> |

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**Note 9-Federal Financial Assistance Program**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. Beginning July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2002 the District Attorney for the Twentieth Judicial District expended \$110,069 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

*There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.*

**Note 10-Leases**

There are no leases in effect as of December 31, 2002. The leases on two automobiles were terminated in December 2002.

**Note 11 - Risk Management**

The District Attorney and his assistants are covered by general liability insurance purchased at a cost of \$6,334 from a commercial insurance carrier.

**Note 12 - Related Party Transactions**

There were no transactions with related parties during the year ended December 31, 2002.

**Note 13 - Subsequent Events**

There were no subsequent events that would affect the financial statements between the close of the year and the issuance of the financial statements.

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(225) 683-8737

Member:  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

June 30, 2003

**Report on Supplementary Schedule of Federal and State Financial Assistance**

The Honorable Samuel D'Aquila  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 2002, and have issued my report thereon dated June 30, 2003. These general purpose financial statements are the responsibility of the District Attorney. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in purpose 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 opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal and State Financial Assistance is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly represented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Yours truly,

  
W. Randall Peay, Ltd.

**District Attorney of the Twentieth Judicial District  
Schedule of Federal and State Financial Assistance  
Year Ended December 31, 2002**

|                                                                                                                        | <u>C.F.D.A.</u> | <u>Expenditure<br/>2002</u> |
|------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| <b>Federal Grants</b>                                                                                                  |                 |                             |
| U. S. Department of Health<br>and Human Services<br>Passed through State of Louisiana<br>Department of Social Services |                 |                             |
| IV-D Program                                                                                                           | 93.563          | 110,069                     |
| <b>State Grants</b>                                                                                                    |                 |                             |
| State of Louisiana Division of Administration                                                                          |                 |                             |
| Victim/Witness Fund                                                                                                    |                 | 25,000                      |

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June 30, 2003

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

Honorable Samuel D' Aquilla  
District Attorney of the  
Twentieth Judicial District  
Parish of East and West Feliciana  
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003. I have conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

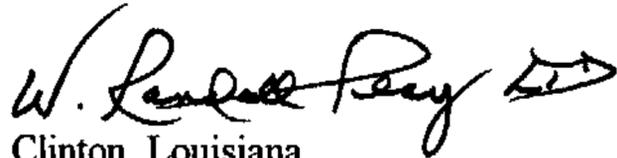
Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twentieth Judicial District, Parish of East and West Feliciana, State of Louisiana's general purpose financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my test disclosed a matter of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned cost as item M02.0

Internal Control Over Financial Reporting

In planning and performing our audit, I considered the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relative low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

The report is intended for the information of the Legislative Auditor, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.. However, under Louisiana Revised Statute 24.513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "W. Randall Peay" followed by a stylized flourish or mark.

Clinton, Louisiana

June 30, 2003

**DISTRICT ATTORNEY OF THE  
TWENTIETH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**SECTION I            Summary of Auditor's Reports**

A.    Report on Compliance with Certain Laws and Regulations

Compliance: Material to Financial Statements - NONE

**SECTION II           Financial Statement Findings**

None reported.

**SECTION III          Federal Award Findings and Questions Costs**

M02.0            Compliance: During the course of my audit, no records or documents could be produced to substantiate work performed on the Title IVD program. According to the terms of the Contract with the Department of Social Services, any employee of the DA's office is required to account for his or her time spent on Title IVD matters.

**DISTRICT ATTORNEY OF THE  
TWENTIETH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
CLINTON, LOUISIANA  
SUMMARY OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

None reported.

**Section II** Internal Control and Compliance Material to Federal Awards.

None reported.

**Section III** Management Letter

N/A

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**MANAGEMENT LETTER**

June 30, 2003

District Attorney of the Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the financial statements of the District Attorney of the Twentieth Judicial District as of and for the year ended December 31, 2002, and have issued my report thereon dated June 30, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

During the course of my examination, I became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

**MANAGEMENT POINTS**

**M02.1 BANK ACCOUNTS NOT RECONCILED**

Condition: The bank statements were not reconciled from February 2002 through December 31, 2002.

Effect: Cash Balances in the check books are unknown and could cause overdrafts in the accounts.

Recommendation: The bank statements should be reconciled with the checkbooks each month.

**M02.2 PAYROLL TAX DEPOSITS AND NOT MADE TIMELY**

Condition: Payroll tax deposits due by the 15<sup>th</sup> of each month are not being made timely. Payroll tax penalties for the last three quarters of 2002 totaled \$811.

Effect: The IRS will assess late deposit penalties.

Recommendation: The payroll deposits should be made by the 15<sup>th</sup> of the following month in which the payroll was made,

**MANAGEMENT LETTER**

Page 2

**M02.3 LATE SUBMISSION OF AUDITED FINANCIAL STATEMENTS**

**Condition:** The Audited Financial Statements were submitted after the due date (6-30-03) because certain records were not provided pertaining to the IV-D account.

**Effect:** Violation of State Law regarding submission of the financial statements.

**Recommendation:** All financial records should be safeguarded and filed for access as needed.

TWENTIETH JUDICIAL DISTRICT  
Clinton, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN  
Year ended December 31, 2002

Section I Internal Control and Compliance Material to the Financial Statements

None Reported

Section II Internal Control and Compliance Material to the Federal Awards

Compliance:

M02.0 Time sheets IVD

Contact: Debra Duvic, Office Manager  
Plan: Every employee will be required to  
Account for time spent on IVD matters.

Section III Management Letter

M02.1 Bank Statements not reconciled

Contact: Debra Duvic, Office Manager  
Plan: Bank Statements will be reconciled  
Monthly.

M02.2 Payroll Tax Deposits

Contact: Debra Duvic, Office Manager  
Plan: Payroll tax deposits will be made on a  
Timely basis according to IRS rules.

M02.3 Late Submission of Audited  
Financial Statement

Contact: Samuel D'Aquilla, District Attorney  
Plan: Have all financial records available for audit  
By March 1.