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**ACADIANA CRIMINALISTICS  
LABORATORY COMMISSION  
FINANCIAL REPORT  
DECEMBER 31, 2007**

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 7/30/08

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To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the accompanying basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acadiana Criminalistics Laboratory Commission as of December 31, 2007, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2008, on our consideration of Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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 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 important in assessing the results of our audit.

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

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

*Broussard, Roche, Lewis & Breaux, L.L.P.*

Lafayette, Louisiana

June 30, 2008

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF NET ASSETS  
December 31, 2007

## ASSETS

Cash	\$ 207,039
Investments	378,846
Due from other governmental agencies	369,914
Capital assets:	
Non-depreciable	186,150
Depreciable, net	<u>632,230</u>
 Total assets	 <u>\$1,774,179</u>

## LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable	\$ 20,666
Accrued liabilities	57,520
Long-term liabilities -	
Portion due or payable within one year:	
Accrued compensated absences	13,610
Capital lease payable	40,060
Portion due or payable after one year:	
Accrued compensated absences	4,367
Capital lease payable	<u>10,766</u>
 Total liabilities	 <u>\$ 146,989</u>
Net assets:	
Invested in capital assets, net of related debt	\$ 767,554
Unrestricted	<u>859,636</u>
 Total net assets	 <u>\$1,627,190</u>
 Total liabilities and net assets	 <u>\$1,774,179</u>

See Notes to Financial Statements.



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FUND FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BALANCE SHEET  
GOVERNMENTAL FUND  
December 31, 2007

ASSETS	<u>General Fund</u>
Cash	\$ 207,039
Investments	378,846
Due from other governmental agencies	<u>369,914</u>
Total assets	<u>\$ 955,799</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 20,666
Accrued liabilities	<u>57,520</u>
Total liabilities	<u>\$ 78,186</u>
Fund balance:	
Reserved for construction	\$ 198,500
Unreserved, undesignated	<u>679,113</u>
Total fund balance	<u>\$ 877,613</u>
Total liabilities and fund balance	<u>\$ 955,799</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
December 31, 2007

Total fund balance - governmental fund		\$ 877,613
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. Those assets consist of:		
Land	\$ 43,111	
Building and improvements, net	228,801	
Equipment, net	403,429	
Construction in progress	<u>143,039</u>	818,380
Long-term liabilities, including accrued compensated absences and capital lease payable, applicable to the Commission's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets. Those long-term liabilities consist of:		
Capital lease payable	\$ (50,826)	
Compensated absences	<u>(17,977)</u>	<u>(68,803)</u>
Total net assets of governmental activities		<u>\$1,627,190</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
GOVERNMENTAL FUND  
For the Year Ended December 31, 2007

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 566,341
Charges for service	1,195,759
Investment earnings	18,994
Miscellaneous	<u>10,470</u>
Total revenues	<u>\$1,791,564</u>
Expenditures:	
Current -	
Public safety	\$1,591,351
Debt service-	
Principal	29,431
Interest	3,821
Capital outlay	<u>261,976</u>
Total expenditures	<u>\$1,886,579</u>
Deficiency of revenues over expenditures	\$ (95,015)
Other financing sources:	
Proceeds from capital lease	<u>80,257</u>
Net change in fund balance	\$ (14,758)
Fund balance, beginning	<u>892,371</u>
Fund balance, ending	<u>\$ 877,613</u>

See Notes To Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2007

Net change in fund balance - governmental fund		\$ (14,758)
--	--	-------------

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

The governmental fund reports capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 261,976	
Depreciation expense	<u>(187,081)</u>	74,895

Proceeds from capital lease are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of capital lease obligation is an expenditure in the governmental funds but reduce the liability in the statement of activities.

Proceeds from capital lease	\$ (80,257)	
Principal payments	<u>29,431</u>	(50,826)

Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in the governmental fund. The adjustment here relates to the adjustment for accrued compensated absences in the current period.

		<u>(1,299)</u>
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Change in net assets of governmental activities		<u>\$ 8,012</u>
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See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Commission's accounting policies are described below.

Reporting entity:

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

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

Basis of presentation:

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

Government-wide financial statements -

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

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

## NOTES TO FINANCIAL STATEMENTS

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

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

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

### Fund financial statements -

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

### Basis of accounting:

#### Government-wide financial statements -

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

#### Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All receivables collected within 60 days after year end are considered available and recognized as revenue of the current year.

## NOTES TO FINANCIAL STATEMENTS

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent they have matured and principal and interest on general long-term debt, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources in governmental funds.

### Cash and investments:

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

State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

In accordance with GASB Statement No. 31, investments meeting the criteria specified in the Statement are stated at fair value. Investments which do not meet the requirements are stated at cost. These investments include amounts invested in LAMP. The reported value of the pool is the same as the fair value of the pool shares.

### Custodial credit risk:

#### Deposits -

The Commission is exposed to custodial credit risk as it relates to their deposits with financial institutions. The Commission's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be held in the Commission's name. Accordingly, the Commission had no custodial credit risk related to its deposits at December 31, 2007.

### Fixed assets:

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

#### Government-wide statements -

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at cost or estimated historical cost. Donated fixed assets are recorded at their fair value at the date of donation. The cost of normal maintenance and

NOTES TO FINANCIAL STATEMENTS

repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation on all capital assets, excluding land and improvements, is calculated on the straight-line method over the following estimated useful lives:

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

Fund financial statements -

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

Compensated absences:

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

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

Equity classifications:

Government-wide statements -

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

- a. Invested in capital assets, net of related debt - Consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Unrestricted net assets - All other net assets that do not meet the definition of "invested in capital assets, net of related debt."

The Commission has no restricted net assets.

NOTES TO FINANCIAL STATEMENTS

Fund statements -

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

Use of estimates:

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

Note 2. Investments

As of December 31, 2007, the Commission had the following investment and maturity:

State Investment Pool (LAMP) - maturity of less than one year	<u>\$ 378,846</u>
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LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Credit Risk - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission's investment policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. LAMP is rated AAAM by Standard & Poor's at December 31, 2007.

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets

Capital assets activity for the year ended December 31, 2007 is as follow:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 43,111	\$ -	\$ -	\$ 43,111
Construction in progress	<u>23,520</u>	<u>119,519</u>	<u>-</u>	<u>143,039</u>
Total capital assets not being depreciated	<u>\$ 66,631</u>	<u>\$ 119,519</u>	<u>\$ -0-</u>	<u>\$ 186,150</u>
Capital assets being depreciated -				
Building and improvements	\$ 478,206	\$ -	\$ -	\$ 478,206
Furniture, fixtures and equipment	<u>1,244,973</u>	<u>142,457</u>	<u>(3,530)</u>	<u>1,383,900</u>
Total capital assets being depreciated	<u>\$ 1,723,179</u>	<u>\$ 142,457</u>	<u>\$ (3,530)</u>	<u>\$ 1,862,106</u>
Less accumulated depreciation for -				
Building and improvements	\$ (236,955)	\$ (12,450)	\$ -	\$ (249,405)
Furniture, fixtures and equipment	<u>(809,370)</u>	<u>(174,631)</u>	<u>3,530</u>	<u>(980,471)</u>
Total accumulated depreciation	<u>\$ (1,046,325)</u>	<u>\$ (187,081)</u>	<u>\$ 3,530</u>	<u>\$ (1,229,876)</u>
Total capital assets being depreciated, net	<u>\$ 676,854</u>	<u>\$ (44,624)</u>	<u>\$ -0-</u>	<u>\$ 632,230</u>
Governmental activities capital assets, net	<u>\$ 743,485</u>	<u>\$ 74,895</u>	<u>\$ -0-</u>	<u>\$ 818,380</u>

Depreciation expense was charged to functions as follows:

Public safety	<u>\$ 187,081</u>
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NOTES TO FINANCIAL STATEMENTS

Note 4. Long-term Debt

During the year ended December 31, 2007, the following changes occurred in the liability reported as long-term liabilities:

	Balance, <u>01/01/07</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>12/31/07</u>
Compensated absences	\$ 16,678	\$ 1,299	\$ -	\$ 17,977
Capital lease	<u>-</u>	<u>80,257</u>	<u>(29,431)</u>	<u>50,826</u>
	<u>\$ 16,678</u>	<u>\$ 81,556</u>	<u>\$ (29,431)</u>	<u>\$ 68,803</u>

Note 5. Capital Lease

The Commission has entered into a lease agreement as lessee for financing the acquisition of a Continuum IR microscope totaling \$80,257. Depreciation expense for the year ended December 31, 2007 is \$10,701 and accumulated depreciation at December 31, 2007 totaled \$10,701. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of inception. The following is a schedule of the future minimum lease payments under the capital lease and the present value of the net minimum lease payments at December 31, 2007:

<u>Year Ended December 31,</u>	
2008	\$ 44,335
2009	11,084
Less amount representing interest	<u>(4,593)</u>
Present value of future minimum lease payments	<u>\$ 50,826</u>

During the current year, the Commission incurred \$3,821 of interest, all of which was charged to expense.

Note 6. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 2007.

Note 7. Defined Benefit Pension Plan

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

NOTES TO FINANCIAL STATEMENTS

Plan description:

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

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Commission is required to contribute at an actuarially determined rate. The current rate is 13.25% of annual covered payroll. The contribution requirements of plan members and the Commission are established by statute. The Commission's contribution to PERS for the years ended December 31, 2007, 2006 and 2005 were \$134,782, \$121,442 and \$119,910, respectively, equal to the required contribution each year.

Note 8. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at December 31, 2007:

State of Louisiana:	
Federal pass-through grant funds	\$ 139,178
Court costs due from various courts	155,976
Budget deficit contribution from various local governmental agencies	<u>74,760</u>
	<u>\$ 369,914</u>

Note 9. Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission purchases commercial insurance to cover any claims related to these risks.

NOTES TO FINANCIAL STATEMENTS

Note 10. Contingent Liabilities

The Commission receives grants for specific purposes that are subject to review and audit by the agencies providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## BUDGETARY COMPARISON SCHEDULE

## GENERAL FUND

For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grant	\$ 509,597	\$ 509,597	\$ 166,341	\$ (343,256)
Other	400,000	400,000	400,000	-
Fines and forfeits -				
Court costs	953,478	953,478	1,195,759	242,281
Investment earnings	5,883	5,883	18,994	13,111
Miscellaneous	2,930	2,930	10,470	7,540
Total revenues	<u>\$1,871,888</u>	<u>\$1,871,888</u>	<u>\$1,791,564</u>	<u>\$ (80,324)</u>
Expenditures:				
Current -				
Public safety:				
Personnel costs	\$1,204,615	\$1,204,615	\$1,214,270	\$ (9,655)
Workers' compensation	11,223	11,223	8,697	2,526
Travel and training	31,809	31,809	31,008	801
Printing	2,400	2,400	-	2,400
Telephone and utilities	31,920	31,920	31,034	886
Equipment rental	5,337	5,337	3,287	2,050
Repairs and maintenance	38,732	38,732	36,957	1,775
Insurance	48,000	48,000	50,928	(2,928)
Office supplies	16,000	16,000	16,526	(526)
Postage and shipping	3,000	3,000	3,572	(572)
Lab supplies	127,747	127,747	140,904	(13,157)
Vehicle and maintenance supplies	3,300	3,300	3,138	162
Professional services	42,460	42,460	32,693	9,767
Miscellaneous	17,300	17,300	18,337	(1,037)
Debt service -				
Principal	-	-	29,431	(29,431)
Interest	-	-	3,821	(3,821)
Capital outlay	558,045	558,045	261,976	296,069
Total expenditures	<u>\$2,141,888</u>	<u>\$2,141,888</u>	<u>\$1,886,579</u>	<u>\$ 255,309</u>
Excess (deficiency) of revenues over expenditures	\$ (270,000)	\$ (270,000)	\$ (95,015)	\$ 174,985
Other financing sources:				
Proceeds from capital lease	-	-	80,257	80,257
Net change in fund balance	\$ (270,000)	\$ (270,000)	\$ (14,758)	\$ 255,242
Fund balance, beginning	<u>270,000</u>	<u>270,000</u>	<u>892,371</u>	<u>622,371</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 877,613</u>	<u>\$ 877,613</u>

See Note to Budgetary Comparison Schedule.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTE TO BUDGETARY COMPARISON SCHEDULE

Note 1. Budgets and Budgetary Accounting

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

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

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

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**BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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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

**Other Offices:**

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New Iberia, LA  
(337) 364-4554  
Church Point, LA  
(337) 684-2855

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
P. John Blanchet, III, CPA\*  
Craig C. Babineaux, CPA\*  
Peter C. Borrello, CPA\*  
Martha B. Wyatt, CPA\*  
Fayette T. Dupré, CPA\*  
Mary A. Castille, CPA\*  
Joey L. Breaux, CPA\*  
Craig J. Viator, CPA\*  
Stacey E. Singleton, CPA\*  
John L. Istre, CPA\*  
Tricia D. Lyons, CPA\*  
Mary T. Miller, CPA\*  
Elizabeth J. Moreau, CPA\*

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2007, and have issued our report thereon dated June 30, 2008. 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.

**Internal Control Over Financial Reporting**

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

*Retired:*

Sidney L. Broussard, CPA 1925-2005  
Leon K. Poché, CPA 1984  
James H. Breaux, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberley, CPA\* 1995  
Lawrence A. Cramer, CPA\* 1999  
Ralph Friend, CPA\* 2002  
Donald W. Kelley, CPA\* 2005  
George J. Trappey, III, CPA\* 2007  
Terrel P. Dressel, CPA\* 2007

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity'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 entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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Certified Public Accountants  
State of Louisiana Chapter  
Public Accountants

\* A Professional Accounting Corporation

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and 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.

This report is intended for the information of management, 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, this report is a matter of public record and its distribution is not limited.

*Broussard, Locke, Lewis & Beauregard, L.L.P.*

Lafayette, Louisiana

June 30, 2008

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## SCHEDULE OF FINDINGS AND RESPONSES

Year Ended December 31, 2007

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2007, and have issued our report thereon dated June 30, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2007 resulted in an unqualified opinion.

## Section I - Summary of Auditors' Reports

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

## Internal Control

Significant Deficiencies	<u>    </u> Yes	<u>  X  </u> No
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Material Weaknesses	<u>    </u> Yes	<u>  X  </u> No
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## Compliance

Compliance Material to Financial Statements	<u>    </u> Yes	<u>  X  </u> No
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## Section II - Financial Statement Findings

No matters were reported.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF PRIOR FINDINGS  
For the Year Ended December 31, 2007

Section I. Internal Control and Compliance Material to the Financial Statements  
None reported.

Section II. Internal Control and Compliance Material to Federal Awards  
Not applicable.

Section III. Management Letter  
The prior year's report did not include a management letter.