

STATE OF TENNESSEE

**REVIEW OF FUNDS
ADMINISTERED BY DISTRICT ATTORNEYS GENERAL
AND
JUDICIAL DISTRICT DRUG TASK FORCES
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS**



FOR THE YEAR ENDED JUNE 30, 2005

**Comptroller of the Treasury
Department of Audit
Division of County Audit
Nashville, Tennessee**

REVIEW OF FUNDS
ADMINISTERED BY DISTRICT ATTORNEYS GENERAL
AND
JUDICIAL DISTRICT DRUG TASK FORCES
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2005

DEPARTMENT OF AUDIT
JOHN G. MORGAN
Comptroller of the Treasury

DIVISION OF COUNTY AUDIT
RICHARD V. NORMENT
Assistant to the Comptroller

ARTHUR L. ALEXANDER
Director

This report is available at www.comptroller.state.tn.us

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Review Highlights

**Review of Funds
Administered by District Attorneys General
and
Judicial District Drug Task Forces
First Through Thirty-First Judicial Districts
For the Year Ended June 30, 2005**

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2005. In addition, our review included an examination of judicial districts' drug task force funds administered by the task forces' boards of directors for the year ended June 30, 2005.

Results

Ten judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces. Details of these findings, recommendations, and management's responses, as a result of our examination, are presented in the Findings, Recommendations, and Financial Section of this report

The following are summaries of the findings from our review:

FIRST JUDICIAL DISTRICT

- ◆ The Drug Task Force did not deposit collections with the county trustee within three days of receipt.
- ◆ Agents' activity reports were not signed as evidence of review and approval.

THIRD JUDICIAL DISTRICT

- ◆ Payments to confidential informants were not witnessed by a second officer.

EIGHTH JUDICIAL DISTRICT

- ◆ The Drug Task Force did not deposit receipts within three days of collection.
-

NINTH JUDICIAL DISTRICT

- ◆ The Drug Task Force (DTF) paid compensation to an employee of the District Attorney General's Office directly from DTF funds instead of transferring the funds to the District Attorneys' General Conference to be disbursed through its payroll system. Furthermore, the DTF did not deduct payroll taxes from this compensation.
-

TENTH JUDICIAL DISTRICT

- ◆ The Drug Task Force (DTF) Fund had a cash shortage of \$4,520 at June 30, 2005. This shortage resulted from the DTF being unable to account for certain cash being held as evidence (\$3,200) and confidential investigative funds (\$1,320).
 - ◆ The DTF Fund had numerous accounting deficiencies. Official receipts were not issued for all collections, required by state statutes. Cash held as evidence was not deposited in a timely manner. Confidential investigative funds were not routinely counted and reconciled by the director of the DTF. The director transferred \$3,410 in seized funds directly to confidential investigative funds rather than depositing the funds with the county finance office. Monies received for contributions (\$2,300) and interest earnings (\$1,906) were deposited into a checking account maintained by the DTF director instead of being deposited with the county finance office. The DTF director used funds maintained in the checking account of \$1,672 to purchase equipment and other items for use by reserve officers.
-

TWELFTH JUDICIAL DISTRICT

- ◆ Deficiencies were noted in Drug Task Force (DTF) expenditures. Original documentation was not on file in the County Mayor's Office to support some expenditures. Also, DTF funds were used to pay the monthly cellular telephone bills of an assistant district attorney.
 - ◆ Several law enforcement agencies participating in the interlocal agreement did not contribute to the operations of the DTF.
 - ◆ The Board of Directors of the DTF did not assume sufficient oversight responsibility for the task force's operations.
 - ◆ Payments to confidential informants were not witnessed by a second officer.
-

THIRTEENTH JUDICIAL DISTRICT

- ◆ The District Attorney General's Office did not maintain adequate controls over its assets. In several instances, equipment was not tagged or clearly marked as property of the District Attorney General's Office.
- ◆ In some instances, purchase orders were not issued for some applicable purchases. Also, competitive bids were not solicited for the design and printing of methamphetamine drug education handbooks (\$67,295) or for protective gear and equipment (\$32,835).

THIRTEENTH JUDICIAL DISTRICT (CONT.)

- ◆ Several Drug Task Force (DTF) assets were not tagged or clearly marked as task force property. Also, we were unable to verify the existence of six portable radios, an exercise machine, a night vision scope, and a printer that were listed on the equipment inventory.
 - ◆ The DTF did not monitor a subrecipient of grant funds to ensure that the federal funds were used in accordance with grant guidelines.
-

TWENTY-SECOND JUDICIAL DISTRICT

- ◆ The receipts for some payments to confidential informants were not signed by the agent or the informant and were not witnessed by a second officer.
 - ◆ The Drug Task Force was unable to account for 27 pieces of equipment listed on the prior-year inventory but not listed on the current year inventory. These unaccounted for items included a pager, four radios, two radio chargers, two tape recorders, a camera, a radar system, a night vision scope, a video camera, and various tools.
-

TWENTY-FOURTH JUDICIAL DISTRICT

- ◆ The Drug Task Force (DTF) did not deposit seized funds that were awarded to the DTF with the county trustee on a current basis.
 - ◆ The Board of Directors of the DTF did not assume sufficient oversight responsibility for the task force's operations.
-

THIRTY-FIRST JUDICIAL DISTRICT

- ◆ The Drug Task Force (DTF) expended \$2,170 for training and travel for the district attorney general relating to the investigation and prosecution of drug and violent crimes and paid the monthly cellular telephone service for the district attorney general and three assistants. State statutes require the DTF to use drug fines and forfeitures exclusively for drug enforcement or drug education.

INTRODUCTORY SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841

June 14, 2006

To the Members of the General Assembly
of the State of Tennessee, and
The Honorable Phil Bredesen, Governor
of the State of Tennessee

Ladies and Gentlemen:

Transmitted herewith is our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2005, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

A copy of this report has been forwarded to the district attorneys general of the 31 judicial districts and to various other state and local government officials.

Very truly yours,

A handwritten signature in cursive script that reads "John G. Morgan".

John G. Morgan
Comptroller of the Treasury

JGM/yu

State of Tennessee
Roster of District Attorneys General
June 30, 2005

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
First	Carter Johnson Unicoi Washington	Joe Crumley
Second	Sullivan	Greeley Wells
Third	Greene Hamblen Hancock Hawkins	C. Berkeley Bell
Fourth	Cocke Grainger Jefferson Sevier	Al Schmutzer, Jr.
Fifth	Blount	Mike Flynn
Sixth	Knox	Randall Nichols
Seventh	Anderson	James Ramsey
Eighth	Campbell Claiborne Fentress Scott Union	William Phillips
Ninth	Loudon Meigs Morgan Roane	J. Scott McCluen
Tenth	Bradley McMinn Monroe Polk	Jerry Estes

State of Tennessee
Roster of District Attorneys General (Cont.)

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	William H. Cox, III
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	William Gibson
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Metropolitan Hartsville/Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William Whitesell
Seventeenth	Bedford Lincoln Marshall Metropolitan Government of Lynchburg, Moore	William McCown
Eighteenth	Sumner	Lawrence Whitley
Nineteenth	Montgomery Robertson	John Carney

State of Tennessee
Roster of District Attorneys General (Cont.)

Judicial District	Counties Included in Judicial District	District Attorney General
Twentieth	Metropolitan Nashville – Davidson	Victor S. Johnson, III
Twenty-First	Hickman Lewis Perry Williamson	Ronald Davis
Twenty-Second	Giles Lawrence Maury Wayne	Mike Bottoms
Twenty-Third	Cheatham Dickson Houston Humphreys Stewart	Dan Alsobrooks
Twenty-Fourth	Benton Carroll Decatur Hardin Henry	Robert Radford
Twenty-Fifth	Fayette Hardeman Lauderdale McNairy Tipton	Elizabeth Rice
Twenty-Sixth	Chester Henderson Madison	Jerry Woodall
Twenty-Seventh	Obion Weakley	Thomas Thomas
Twenty-Eighth	Crockett Gibson Haywood	Garry Brown

State of Tennessee
Roster of District Attorneys General (Cont.)

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twenty-Ninth	Dyer Lake	C. Phillip Bivens
Thirtieth	Shelby	William Gibbons
Thirty-First	Van Buren Warren	Dale Potter

INTRODUCTION

This is a report of our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2005, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

BACKGROUND

Each judicial district comprises from one to seven counties. Main offices are generally in the county where the district attorney general resides, with branch offices located in other counties. The district attorneys general had funds on deposit with some county trustees of the counties included in the respective judicial districts. The county trustees had one or more of the following types of funds on deposit: District Attorney General, Judicial District Drug, Federal Asset Forfeiture, DUI Task Force, Metro/County Appropriations, Safe Neighborhood Grants, Mediation Services Fund, and Other Funds.

District Attorney General Fund

The District Attorney General Fund is used primarily to account for fees received from the Fraud and Economic Crimes Prosecution Act of 1984. In addition, this fund is also used to account for other sources of revenues received by the District Attorneys General, such as: investment income, miscellaneous refunds, copy fees, contributions, proceeds from confiscated property, and other local revenues.

Drug Task Force Fund

Some judicial districts have established multi-jurisdictional drug task forces under the leadership of the district attorneys general. These drug task forces were created by contract (mutual aid agreement) between the participating district attorneys general, city and county governments, and approved by their respective legislative bodies. Each judicial district drug task force, except for the Thirty-First Judicial District Drug Task Force, is governed by a board of directors, which generally includes sheriffs and police chiefs of participating law enforcement agencies within each judicial district. The Thirty-First Judicial District Drug Task Force is governed by the district attorney general.

Drug task force funds are to be deposited with the county trustee in the county of each district attorney general's residence or another county designated by the district attorney general. The county trustees should credit these funds to a Judicial District Drug Fund.

All nonconfidential financial operations should be expended through these Judicial District Drug Funds under the administration of the county mayors/executives. The directors of the drug task forces should submit requisitions to the county mayors/executives for goods and services, which would then be obtained through the county's purchasing system. Cash transactions for confidential funds should be requisitioned and disbursed under the supervision of each drug task force director and chairman.

Federal Asset Forfeiture Fund

In 1984, the United States Department of Justice enacted the Comprehensive Crime Control Act, which gave the Office of U.S. Attorney General the authority to share federally forfeited property with cooperating state and local law enforcement agencies. The three primary goals of the Justice Department's forfeiture program are to punish and deter criminal activity by depriving criminals of property used for or acquired through illegal activities; to enhance cooperation among federal, state, and local law enforcement agencies through equitable sharing of assets recovered through the program; and to procure revenues to enhance forfeitures and strengthen law enforcement.

Through an agreement with the United States Department of Justice and the Drug Enforcement Administration (DEA), the Office of District Attorney General of the Thirtieth Judicial District is participating in this forfeiture program. Under this agreement, the District Attorney General's Office has assigned to the Drug Task Force (DTF) an officer who is under the direct supervision and control of DEA supervisory personnel. Upon request by the District Attorney General's Office, DEA reimburses for overtime payments made to the officer assigned to the DTF. The District Attorney General's Office deposits these reimbursements with the Shelby County financial director, who channels the funds through Shelby County's General Fund. Also, under this agreement, the District Attorney General's Office requests from DEA its share of property recovered through joint law enforcement activities in which the officer assigned to the DTF participates. Payments received are deposited with the Shelby County Trustee's Office into the U.S. District Attorney General Federal Asset Forfeiture Fund. Pursuant to Department of Justice policy, funds made available through this program must be used by the District Attorney General's Office for law enforcement purposes.

Through an agreement with the Internal Revenue Service, the Office of District Attorney General of the Twentieth Judicial District is also participating in the forfeiture program. Payments received by the Twentieth Judicial District are deposited to a separate fund in Metro-Nashville Davidson County and must be used for law enforcement purposes.

DUI Task Force Fund

The DUI Task Force Fund consists of DUI district fines received by the Twenty-First Judicial District.

Metro/County Appropriations Fund

The Metro/County Appropriations Fund consists of funds appropriated by the counties and cities in the Twenty-Third Judicial District.

Safe Neighborhood Grants Fund

The Safe Neighborhood Grants Fund consists of federal grant funds received by the Thirtieth Judicial District for use in a marketing campaign to reduce community gun violence.

Mediation Services Fund

The Mediation Services Fund consists of funds received from a one dollar litigation tax that is assessed on all cases in the General Sessions and Juvenile Courts in Davidson County and other appropriations received by the Twentieth Judicial District for the support and operation of victim-offender mediation centers.

Other Funds

Other funds reflected in the Sixth Judicial District consist of grants from the Office of Criminal Justice Programs, including Edward Byrne Memorial Grants and matching funds from Knox County. Other funds in the Eighth Judicial District consist of a Community Prosecution and Project Safe Neighborhoods Grant passed through the City of Knoxville. Other funds in the Tenth Judicial District consist of funding from a Community Prosecution and Project Safe Neighborhoods Grant received from the U.S. Department of Justice, an Edward Byrne Memorial Grant passed through the state Office of Criminal Justice Programs, and local matching funds. Other funds in the Thirtieth Judicial District consist of funds raised from contributions for a 5K run (5K Run Fund) used to benefit nonprofit agencies in the community, contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), and donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund).

BASIS OF ACCOUNTING

The various governmental funds are accounted for using the modified accrual basis of accounting.

FINANCIAL SUMMARY

Total revenues and expenditures of these funds for the 31 judicial districts, as well as beginning and ending balances for the year examined, are presented below:

Fund	Balance 7-1-04	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-05
District Attorney General	\$ 1,862,805	\$ 1,161,040	\$ 959,832	\$ (252,931)	\$ 1,811,082
Drug Task Force	6,605,533	13,295,009	9,848,906	(198,989)	9,852,647
Federal Asset Forfeiture	141,389	127,934	166,371	0	102,952
DUI Task Force	3,248	0	0	0	3,248
Metro/County Appropriations	84,518	482,649	4,626,270	4,157,698	98,595
Safe Neighborhood Grants	96	2	0	0	98
Mediation Services	0	57,820	110,859	137,994	84,955
Other	81,513	278,451	197,524	(89,261)	73,179
Total	<u>\$ 8,779,102</u>	<u>\$ 15,402,905</u>	<u>\$ 15,909,762</u>	<u>\$ 3,754,511</u>	<u>\$ 12,026,756</u>

Separate schedules of all funds available and expended for each judicial district are included in the Findings, Recommendations, and Financial Section of this report.

In addition to the above-noted revenues, some counties and cities appropriated and expended funds for the benefit of the judicial districts, primarily for salaries. These judicial districts and the amount of funds appropriated by counties and cities on their behalf are presented below:

Judicial District	County/City Appropriation
Second	\$ 271,327
Third	6,274
Sixth	2,038,762
Seventh	23,329
Eighth	126,564
Eleventh	733,635
Eighteenth	3,600
Nineteenth	56,640
Twentieth	4,572,307 *
Twenty-Third	50,040 *
Twenty-Sixth	74,171
Twenty-Seventh	20,382
Thirtieth	5,883,360
Total	\$ 13,415,139

* These appropriations are also reflected in the Metro/County Appropriations amount in the financial summary table presented on the preceding page. The Twenty-Third Judicial District maintains a balance in its Metro/County Appropriations Fund.

SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2005. In addition, the reviews include an examination of the administration of judicial district drug task force funds by the Drug Task Forces' Boards of Directors for the year ended June 30, 2005. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Findings and recommendations, as a result of our reviews, are presented in the Findings, Recommendations, and Financial Section of this report. Ten judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces to provide an opportunity for their response. The written responses from the District Attorneys General of the Third and Twenty-Second Judicial Districts and the director of the Tenth Judicial District Drug Task Force are included in this report. Other officials made oral responses, however these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

FINDING 05.01 **THE DRUG TASK FORCE DID NOT DEPOSIT COLLECTIONS WITH THE COUNTY TRUSTEE WITHIN THREE DAYS OF RECEIPT**

Drug Task Force (DTF) policy is to deposit all collections, including all seized funds, with the county trustee. Section 5-8-207, Tennessee Code Annotated, requires officials to deposit all receipts within three days of collection. The DTF did not deposit all of these collections with the county trustee within three days of receipt.

RECOMMENDATION

The Drug Task Force should deposit all collections with the county trustee within three days of receipt as required by state statute.

FINDING 05.02 **AGENTS' ACTIVITY REPORTS WERE NOT SIGNED AS EVIDENCE OF REVIEW AND APPROVAL**

Individual agents did not always sign their activity reports for confidential funds. These reports are used to document the disbursement of confidential funds by the individual agents and should be signed by the agent as evidence that the reports are complete and accurate. Also, the Drug Task Force director did not always sign the agents' reports as evidence of supervisory review and approval.

RECOMMENDATION

To strengthen internal controls, the agents' activity reports for confidential funds should be signed by the individual agent to document that the reports are complete and accurate. Likewise, the director, or his designee, should sign the agents' activity reports as evidence of supervisory review and approval.

PRIOR-YEAR RECOMMENDATIONS NOT IMPLEMENTED

(Ref: Report for the Year Ended June 30, 2004)

<u>Finding</u>	<u>Page</u>	<u>Subject</u>
<u>Number</u>	<u>Number</u>	
04.01	15	Drug task force receipts were not remitted to the county trustee within three days of collection
04.02	15	Agents' activity reports were not signed documenting that they had been reviewed and approved

District Attorney General
First Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,341	\$ 2,341
Cash in Bank	0	474	474
Equity in Pooled Cash and Investments:			
Cash with Trustee	16,686	190,552	207,238
Due from Other Governments	0	20,478	20,478
Total Assets	<u>\$ 16,686</u>	<u>\$ 213,845</u>	<u>\$ 230,531</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,098	\$ 6,098
Due from Other Funds	11,537	0	11,537
Due to Litigants, Heirs, and Others	0	96,631	96,631
Total Liabilities	<u>\$ 11,537</u>	<u>\$ 102,729</u>	<u>\$ 114,266</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 5,149	\$ 111,116	\$ 116,265
Total Liabilities and Fund Balances	<u>\$ 16,686</u>	<u>\$ 213,845</u>	<u>\$ 230,531</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,035	\$ 0	\$ 19,035
Drug Control Fines	0	67,649	67,649
Drug Task Force Forfeitures and Seizures	0	114,315	114,315
Proceeds from Confiscated Property	0	42,900	42,900
Investment Income	0	3,331	3,331
Miscellaneous Refunds	75	7,411	7,486
Contributions and Gifts	0	30,000	30,000
Drug Task Force Grant	0	73,551	73,551
Total Revenues	\$ 19,110	\$ 339,157	\$ 358,267
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 25,000	\$ 25,000
Clerical Personnel	10,718	34,489	45,207
In-Service Training	1,769	30	1,799
Other Fringe Benefits	819	0	819
Communication	0	28,519	28,519
Confidential Drug Enforcement Payments	0	133,306	133,306
Dues and Memberships	615	685	1,300
Freight Expenses	0	182	182
Maintenance and Repair Services - Vehicles	0	725	725
Rentals	0	12,180	12,180
Tow-in Services	0	1,460	1,460
Travel	170	3,278	3,448
Remittance of Revenues Collected	0	46,421	46,421
Other Contracted Services	0	3,844	3,844
Custodial Supplies	120	0	120
Electricity	0	2,445	2,445
Gasoline	0	12,127	12,127

(Continued)

District Attorney General
First Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 9,003	\$ 9,003
Office Supplies	116	147	263
Periodicals	0	120	120
Water and Sewer	0	13	13
Other Supplies and Materials	0	8,206	8,206
Building and Contents Insurance	0	333	333
Trustee's Commissions	192	1,956	2,148
Other Charges	80	5,574	5,654
Data Processing Equipment	0	1,071	1,071
Law Enforcement Equipment	0	5,750	5,750
Office Equipment	6,560	0	6,560
Total Expenditures	<u>\$ 21,159</u>	<u>\$ 336,864</u>	<u>\$ 358,023</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2,049)</u>	<u>\$ 2,293</u>	<u>\$ 244</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	\$ (2,870)	\$ 0	\$ (2,870)
Transfers to District Attorney's General Conference - Grant Matching	0	(17,300)	(17,300)
Total Other Financing Sources (Uses)	<u>\$ (2,870)</u>	<u>\$ (17,300)</u>	<u>\$ (20,170)</u>
Net Change in Fund Balance	\$ (4,919)	\$ (15,007)	\$ (19,926)
Fund Balance, July 1, 2004	10,068	126,123	136,191
Fund Balance, June 30, 2005	<u>\$ 5,149</u>	<u>\$ 111,116</u>	<u>\$ 116,265</u>

SECOND JUDICIAL DISTRICT

SECOND JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Second Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 10,366	\$ 10,366
Cash in Bank	0	3,688	3,688
Equity in Pooled Cash and Investments:			
Cash with Trustee	7,524	218,326	225,850
Total Assets	<u>\$ 7,524</u>	<u>\$ 232,380</u>	<u>\$ 239,904</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 427	\$ 427
Due to Litigants, Heirs, and Others	0	1,281	1,281
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,708</u>	<u>\$ 1,708</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 125	\$ 0	\$ 125
Unreserved:			
Undesignated	7,399	230,672	238,071
Total Fund Balances	<u>\$ 7,524</u>	<u>\$ 230,672</u>	<u>\$ 238,196</u>
Total Liabilities and Fund Balances	<u>\$ 7,524</u>	<u>\$ 232,380</u>	<u>\$ 239,904</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,766	\$ 0	\$ 19,766
Drug Control Fines	0	3,122	3,122
Drug Task Force Forfeitures and Seizures	0	30,487	30,487
Contributions and Gifts	0	31,917	31,917
Drug Task Force Grant	0	107,846	107,846
Total Revenues	<u>\$ 19,766</u>	<u>\$ 173,372</u>	<u>\$ 193,138</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 13,837	\$ 13,837
Secretary(s)	0	22,120	22,120
Temporary Personnel	2,350	0	2,350
Other Fringe Benefits	0	4,462	4,462
Advertising	0	399	399
Audit Services	0	1,498	1,498
Bank Charges	0	132	132
Communication	418	12,620	13,038
Contributions	0	1,000	1,000
Confidential Drug Enforcement Payments	0	26,964	26,964
Dues and Memberships	2,040	0	2,040
Freight Expenses	0	317	317
Janitorial Services	1,500	0	1,500
Legal Services	27	0	27
Maintenance & Repair Services - Equipment	0	499	499
Maintenance & Repair Services - Vehicles	0	2,783	2,783
Postal Charges	0	538	538
Printing, Stationery, and Forms	928	0	928
Rentals	0	17,576	17,576
Tow-in Services	0	200	200

(Continued)

District Attorney General
Second Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 6,148	\$ 5,648	\$ 11,796
Tuition	4,554	1,945	6,499
Other Contracted Services	20	428	448
Custodial Supplies	0	93	93
Data Processing Supplies	818	1,030	1,848
Gasoline	0	7,552	7,552
Law Enforcement Supplies	0	7,352	7,352
Library Books/Media	976	0	976
Lubricants	0	60	60
Office Supplies	297	913	1,210
Uniform	87	888	975
Utilities	0	4,685	4,685
Vehicle Parts	0	955	955
Other Supplies and Materials	50	136	186
Building and Contents Insurance	0	3,890	3,890
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	199	486	685
Workers' Compensation Insurance	0	332	332
Other Charges	0	62	62
Data Processing Equipment	0	2,840	2,840
Law Enforcement Equipment	0	5,674	5,674
Motor Vehicles	0	4,000	4,000
Total Expenditures	<u>\$ 20,412</u>	<u>\$ 154,014</u>	<u>\$ 174,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (646)</u>	<u>\$ 19,358</u>	<u>\$ 18,712</u>
Net Change in Fund Balance	\$ (646)	\$ 19,358	\$ 18,712
Fund Balance, July 1, 2004	<u>8,170</u>	<u>211,314</u>	<u>219,484</u>
Fund Balance, June 30, 2005	<u><u>\$ 7,524</u></u>	<u><u>\$ 230,672</u></u>	<u><u>\$ 238,196</u></u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

FINDING 05.01 **PAYMENTS TO CONFIDENTIAL INFORMANTS WERE NOT WITNESSED BY A SECOND OFFICER**

Receipts for payments to confidential informants reflected the signature of only one officer. The Bureau of Justice Guidelines require that two officers witness payments to confidential informants.

RECOMMENDATION

The Drug Task Force director should require documentation that two officers witness payments to confidential informants.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

I agree.

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 16,093	\$ 16,093
Cash in Bank	0	1,606	1,606
Equity in Pooled Cash and Investments:			
Cash with Trustee	116,743	167	116,910
Cash with Clerks, Register, and Sheriff	930	3,208	4,138
Due from Other Governments	2,093	11,130	13,223
Total Assets	<u>\$ 119,766</u>	<u>\$ 32,204</u>	<u>\$ 151,970</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 14,505	\$ 14,505
Due to Litigants, Heirs, and Others	0	11,250	11,250
Total Liabilities	<u>\$ 0</u>	<u>\$ 25,755</u>	<u>\$ 25,755</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 119,766	\$ 6,449	\$ 126,215
Total Liabilities and Fund Balances	<u>\$ 119,766</u>	<u>\$ 32,204</u>	<u>\$ 151,970</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,745	\$ 0	\$ 37,745
Drug Control Fines	0	14,414	14,414
Drug Task Force Forfeitures and Seizures	0	22,198	22,198
Proceeds from Confiscated Property	0	21,551	21,551
Investment Income	0	536	536
Miscellaneous Refunds	2,848	0	2,848
Drug Task Force Grant	0	95,571	95,571
Total Revenues	\$ 40,593	\$ 154,270	\$ 194,863
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 22,750	\$ 22,750
Clerical Personnel	0	24,012	24,012
Other Fringe Benefits	0	19,629	19,629
Bank Charges	0	14	14
Communication	811	10,978	11,789
Confidential Drug Enforcement Payments	0	58,615	58,615
Dues and Memberships	615	300	915
Maintenance & Repair Services - Equipment	0	1,119	1,119
Maintenance & Repair Services - Vehicles	0	6,975	6,975
Postal Charges	0	624	624
Travel	15,108	2,043	17,151
Tuition	4,550	602	5,152
Remittance of Revenues Collected	0	7,013	7,013
Other Contracted Services	868	32,751	33,619
Custodial Supplies	0	140	140
Equipment and Machinery Parts	0	6,088	6,088
Garage Supplies	0	308	308

(Continued)

District Attorney General
Third Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 6,776	\$ 6,776
Law Enforcement Supplies	0	1,085	1,085
Office Supplies	389	2,712	3,101
Tires and Tubes	0	1,953	1,953
Other Supplies and Materials	0	3,554	3,554
Premium on Corporate Surety Bond	0	175	175
Other Charges	116	0	116
Data Processing Equipment	5,569	0	5,569
Furniture and Fixtures	3,421	0	3,421
Law Enforcement Equipment	0	560	560
Motor Vehicles	0	2,700	2,700
Office Equipment	406	0	406
Total Expenditures	<u>\$ 31,853</u>	<u>\$ 213,476</u>	<u>\$ 245,329</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 8,740</u>	<u>\$ (59,206)</u>	<u>\$ (50,466)</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	<u>\$ (2,920)</u>	<u>\$ 0</u>	<u>\$ (2,920)</u>
Net Change in Fund Balance	\$ 5,820	\$ (59,206)	\$ (53,386)
Fund Balance, July 1, 2004	<u>113,946</u>	<u>65,655</u>	<u>179,601</u>
Fund Balance, June 30, 2005	<u>\$ 119,766</u>	<u>\$ 6,449</u>	<u>\$ 126,215</u>

FOURTH JUDICIAL DISTRICT

FOURTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Fourth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,184	\$ 7,184
Cash in Bank	0	70,003	70,003
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,755	56,903	81,658
Cash with Clerks, Register, and Sheriff	956	2,275	3,231
Total Assets	<u>\$ 25,711</u>	<u>\$ 136,365</u>	<u>\$ 162,076</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 61,704	\$ 61,704
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 25,711</u>	<u>\$ 74,661</u>	<u>\$ 100,372</u>
Total Liabilities and Fund Balances	<u>\$ 25,711</u>	<u>\$ 136,365</u>	<u>\$ 162,076</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,039	\$ 0	\$ 28,039
Drug Control Fines	0	25,039	25,039
Drug Task Force Forfeitures and Seizures	0	110,487	110,487
Proceeds from Confiscated Property	0	910	910
Miscellaneous Refunds	60	864	924
Insurance Recovery	0	500	500
Drug Task Force Grant	0	94,055	94,055
Total Revenues	\$ 28,099	\$ 231,855	\$ 259,954
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 3,400	\$ 3,400
Clerical Personnel	0	26,522	26,522
Advertising	0	316	316
Audit Services	0	1,355	1,355
Communication	4,045	15,530	19,575
Confidential Drug Enforcement Payments	0	61,457	61,457
Evaluation and Testing	0	130	130
Dues and Memberships	300	0	300
Janitorial Services	0	4,015	4,015
Licenses	0	85	85
Maintenance Agreements	0	3,451	3,451
Maintenance & Repair Services - Equipment	0	6,621	6,621
Maintenance & Repair Services - Vehicles	0	17,897	17,897
Postal Charges	0	574	574
Printing, Stationary, and Forms	0	638	638
Rentals	0	27,279	27,279
Tow-in Services	0	1,660	1,660

(Continued)

District Attorney General
Fourth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 3,017	\$ 3,589	\$ 6,606
Tuition	1,865	574	2,439
Other Contracted Services	0	23,838	23,838
Custodial Supplies	0	285	285
Electricity	0	2,150	2,150
Gasoline	0	8,118	8,118
Law Enforcement Supplies	391	0	391
Office Supplies	2,152	1,707	3,859
Water and Sewer	0	132	132
Other Supplies and Materials	52	1,353	1,405
Building and Contents Insurance	0	695	695
Liability Insurance	0	90	90
Premiums on Corporate Surety Bond	0	450	450
Trustee's Commissions	292	1,361	1,653
Data Processing Equipment	0	476	476
Law Enforcement Equipment	0	8,366	8,366
Motor Vehicles	0	29,654	29,654
Office Equipment	1,724	0	1,724
Total Expenditures	<u>\$ 13,838</u>	<u>\$ 253,768</u>	<u>\$ 267,606</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 14,261</u>	<u>\$ (21,913)</u>	<u>\$ (7,652)</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	<u>\$ (1,229)</u>	<u>\$ 0</u>	<u>\$ (1,229)</u>
Net Change in Fund Balance	\$ 13,032	\$ (21,913)	\$ (8,881)
Fund Balance, July 1, 2004	<u>12,679</u>	<u>96,574</u>	<u>109,253</u>
Fund Balance, June 30, 2005	<u><u>\$ 25,711</u></u>	<u><u>\$ 74,661</u></u>	<u><u>\$ 100,372</u></u>

FIFTH JUDICIAL DISTRICT

FIFTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Fifth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,037	\$ 1,037
Cash in Bank	0	3,267	3,267
Equity in Pooled Cash and Investments:			
Cash with Trustee	73,671	620,058	693,729
Accounts Receivable	0	4,115	4,115
Due from Other Governments	421	0	421
Total Assets	<u>\$ 74,092</u>	<u>\$ 628,477</u>	<u>\$ 702,569</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 13,924	\$ 13,924
Due to Litigants, Heirs, and Others	0	29,205	29,205
Total Liabilities	<u>\$ 0</u>	<u>\$ 43,129</u>	<u>\$ 43,129</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 126	\$ 0	\$ 126
Unreserved:			
Undesignated	73,966	585,348	659,314
Total Fund Balances	<u>\$ 74,092</u>	<u>\$ 585,348</u>	<u>\$ 659,440</u>
Total Liabilities and Fund Balances	<u>\$ 74,092</u>	<u>\$ 628,477</u>	<u>\$ 702,569</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,567	\$ 0	\$ 24,567
Drug Control Fines	0	103,438	103,438
Drug Task Force Forfeitures and Seizures	0	53,432	53,432
Interest Income	1,633	22,326	23,959
Drug Task Force Grant	0	88,560	88,560
Sale of Property	0	5,427	5,427
Total Revenues	\$ 26,200	\$ 273,183	\$ 299,383
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 55,477	\$ 55,477
Audit Services	0	1,270	1,270
Communication	0	15,333	15,333
Confidential Drug Enforcement Payments	0	45,048	45,048
Dues and Memberships	0	280	280
Janitorial Services	0	2,200	2,200
Operating Lease Payments	0	1,663	1,663
Maintenance and Repair Services - Vehicles	0	7,935	7,935
Postal Charges	0	40	40
Rentals	0	6,500	6,500
Travel	0	10,922	10,922
Tuition and Conference Fees	0	3,170	3,170
Other Contracted Services	196	609	805
Law Enforcement Supplies	0	8,249	8,249
Natural Gas	0	667	667
Office Supplies	0	2,078	2,078
Utilities	0	1,000	1,000

(Continued)

District Attorney General
Fifth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Supplies and Materials	\$ 18	\$ 973	\$ 991
Premiums on Corporate Surety Bonds	0	275	275
Trustee's Commissions	267	1,146	1,413
Other Charges	0	7,508	7,508
Data Processing Equipment	0	3,639	3,639
Furniture and Fixtures	0	7,719	7,719
Law Enforcement Equipment	0	8,664	8,664
Motor Vehicles	0	27,412	27,412
Other Capital Outlay	0	17,857	17,857
Total Expenditures	<u>\$ 481</u>	<u>\$ 237,634</u>	<u>\$ 238,115</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 25,719</u>	<u>\$ 35,549</u>	<u>\$ 61,268</u>
Other Financing Sources (Uses):			
Transfers from the Blount County General Fund - Matching Share of Grant	\$ 0	\$ 23,750	\$ 23,750
Transfers to the Blount County General Fund - Salary Supplement	0	(29,000)	(29,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (5,250)</u>	<u>\$ (5,250)</u>
Net Change in Fund Balance	\$ 25,719	\$ 30,299	\$ 56,018
Fund Balance, July 1, 2004	<u>48,373</u>	<u>555,049</u>	<u>603,422</u>
Fund Balance, June 30, 2005	<u>\$ 74,092</u>	<u>\$ 585,348</u>	<u>\$ 659,440</u>

SIXTH JUDICIAL DISTRICT

SIXTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Sixth Judicial District
Balance Sheet
June 30, 2005

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 202,904

Total Assets

\$ 202,904

FUND BALANCE

Unreserved:

Undesignated

\$ 202,904

Total Fund Balance

\$ 202,904

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Other Funds	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 109,509	\$ 0	\$ 109,509
Edward Byrne Memorial Grant Programs:			
Parental Responsibility Truancy	0	70,487	70,487
Multi Jurisdiction Drug and Violent Crimes Task Force	0	86,455	86,455
Contributions	0	23,511	23,511
Total Revenues	\$ 109,509	\$ 180,453	\$ 289,962
<u>Expenditures</u>			
Secretaries and Law Clerks	\$ 53,649	\$ 70,210	\$ 123,859
Other Fringe Benefits	6,015	18,719	24,734
Contract with Other Agencies	1,500	0	1,500
Operating Lease Payments	189	0	189
Travel	3,424	3,383	6,807
Tuition and Conference Fees	0	1,000	1,000
Maintenance Agreements	26,260	0	26,260
Office Supplies	97	0	97
Postage	518	686	1,204
Total Expenditures	\$ 91,652	\$ 93,998	\$ 185,650
Excess (Deficiency) of Revenues Over Expenditures	\$ 17,857	\$ 86,455	\$ 104,312
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	\$ (17,513)	\$ (86,455)	\$ (103,968)
Net Change in Fund Balance	\$ 344	\$ 0	\$ 344
Fund Balance, July 1, 2004	202,560	0	202,560
Fund Balance, June 30, 2005	\$ 202,904	\$ 0	\$ 202,904

SEVENTH JUDICIAL DISTRICT

SEVENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Seventh Judicial District
Balance Sheet
June 30, 2005

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 19,960
Cash with Clerks, Register, and Sheriff	<u>1,291</u>
Total Assets	<u>\$ 21,251</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>	
Accrued Payroll	\$ 105
Other Payroll Deductions	<u>252</u>
Total Liabilities	<u>\$ 357</u>
 <u>Fund Balance</u>	
Unreserved:	
Undesignated	<u>\$ 20,894</u>
Total Liabilities and Fund Balance	<u><u>\$ 21,251</u></u>

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 14,786
Total Revenues	<u>\$ 14,786</u>
 <u>Expenditures</u>	
Clerical Personnel	\$ 4,934
Other Fringe Benefits	893
Communication	266
Contracts with Other Public Agencies	624
Trustee's Commission	143
In-Service/Staff Development	770
Office Equipment	67
Total Expenditures	<u>\$ 7,697</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ 7,089</u>
 Net Change in Fund Balance	 \$ 7,089
Fund Balance, July 1, 2004	<u>13,805</u>
 Fund Balance, June 30, 2005	 <u><u>\$ 20,894</u></u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

FINDING 05.01 **DRUG TASK FORCE RECEIPTS WERE NOT REMITTED TO THE COUNTY TRUSTEE WITHIN THREE DAYS OF COLLECTION**

The Drug Task Force (DTF) policy is to deposit all collections, including all seized funds, with the county trustee. In some instances, the DTF did not deposit funds with the trustee within three days of collection. For example, a collection of \$500 receipted on June 24, 2005, was not remitted to the trustee until April 12, 2006, after we inquired about the disposition of the funds. Section 5-8-207, Tennessee Code Annotated, requires funds to be deposited within three days of collection.

RECOMMENDATION

The DTF should deposit all funds with the county trustee within three days of collection as required by state statute.

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,330	\$ 1,330
Cash in Bank	0	535	535
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,269	40,437	70,706
Cash with Clerks, Register, and Sheriff	2,000	1,000	3,000
Accounts Receivable	0	229	229
Total Assets	<u>\$ 32,269</u>	<u>\$ 43,531</u>	<u>\$ 75,800</u>
<u>FUND BALANCES</u>			
Unreserved:			
Undesignated	<u>\$ 32,269</u>	<u>\$ 43,531</u>	<u>\$ 75,800</u>
Total Fund Balances	<u>\$ 32,269</u>	<u>\$ 43,531</u>	<u>\$ 75,800</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 74,022	\$ 0	\$ 0	\$ 74,022
Miscellaneous Receipts	3,898	5,573	0	9,471
Drug Task Force Forfeitures and Seizures	0	153,291	0	153,291
Drug Task Force Grant	0	94,875	0	94,875
Law Enforcement Grants	0	992	25,475	26,467
Total Revenues	\$ 77,920	\$ 254,731	\$ 25,475	\$ 358,126
<u>Expenditures</u>				
Assistants	\$ 0	\$ 0	\$ 22,691	\$ 22,691
Supervisor/Director	0	34,176	0	34,176
Clerical Personnel	12,638	22,957	0	35,595
Other Salaries and Wages	0	37,663	0	37,663
Other Fringe Benefits	967	35,256	0	36,223
Communication	5,220	9,849	0	15,069
Confidential Drug Enforcement Payments	0	24,501	0	24,501
Maintenance and Repair Services - Vehicles	0	4,825	0	4,825
Rentals	0	19,192	0	19,192
Tow-in Service	0	150	0	150
Travel	7,630	1,969	2,784	12,383
Tuition and Conference Fees	440	0	0	440
Other Contracted Services	10,243	2,815	0	13,058
Gasoline	0	7,693	0	7,693
Law Enforcement Supplies	0	3,378	0	3,378
Office Supplies	344	1,397	0	1,741
Periodicals	651	0	0	651
Other Supplies and Materials	4,125	0	0	4,125
Refunds	0	700	0	700
Trustee's Commissions	764	1,523	0	2,287
Vehicle and Equipment Insurance	0	13,733	0	13,733
Workers' Compensation Coverage	0	5,085	0	5,085
Other Charges	279	7,012	0	7,291

(Continued)

District Attorney General
Eighth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>				
Building Improvements	\$ 7,557	\$ 0	\$ 0	\$ 7,557
Motor Vehicles	0	5,000	0	5,000
Office Equipment	350	117	0	467
Total Expenditures	<u>\$ 51,208</u>	<u>\$ 238,991</u>	<u>\$ 25,475</u>	<u>\$ 315,674</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 26,712</u>	<u>\$ 15,740</u>	<u>\$ 0</u>	<u>\$ 42,452</u>
Other Financing Sources (Uses):				
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (9,655)	\$ 0	\$ 0	\$ (9,655)
Transfers to Claiborne County and Campbell County General Funds - Salary Supplements	(30,868)	0	0	(30,868)
Total Other Financing Sources (Uses)	<u>\$ (40,523)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (40,523)</u>
Net Change in Fund Balances	\$ (13,811)	\$ 15,740	\$ 0	\$ 1,929
Fund Balance, July 1, 2004	46,080	27,791	0	73,871
Fund Balance, June 30, 2005	<u>\$ 32,269</u>	<u>\$ 43,531</u>	<u>\$ 0</u>	<u>\$ 75,800</u>

NINTH JUDICIAL DISTRICT

NINTH JUDICIAL DISTRICT

FINDING 05.01 **COMPENSATION WAS PAID DIRECTLY TO A STATE EMPLOYEE RATHER THAN FORWARDING THE AMOUNTS TO THE DISTRICT ATTORNEYS' GENERAL CONFERENCE**

Compensation was paid bi-monthly to an employee of the District Attorney General's Office for network support services performed for the Judicial District Drug Task Force. This compensation was paid directly from the Judicial District Drug Fund rather than forwarding the amounts to the District Attorneys' General Conference for payment through its payroll system. Also, no payroll taxes were withheld or paid on the compensation.

RECOMMENDATION

All funds to supplement an employee's compensation should be forwarded to the employee's employer for payment through its payroll system with applicable payroll taxes reported.

District Attorney General
Ninth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 284	\$ 284
Cash in Bank	0	153	153
Equity in Pooled Cash and Investments:			
Cash with Trustee	1,302	6,353	7,655
Due from Other Governments	541	162	703
Due from Roane County	306	7,963	8,269
Total Assets	<u>\$ 2,149</u>	<u>\$ 14,915</u>	<u>\$ 17,064</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 177	\$ 177
Accrued Payroll	0	2,112	2,112
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,289</u>	<u>\$ 2,289</u>

Fund Balances

Unreserved:			
Undesignated	<u>\$ 2,149</u>	<u>\$ 12,626</u>	<u>\$ 14,775</u>
Total Liabilities and Fund Balances	<u>\$ 2,149</u>	<u>\$ 14,915</u>	<u>\$ 17,064</u>

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,339	\$ 0	\$ 17,339
Drug Control Fines	0	6,392	6,392
Drug Task Force Forfeitures and Seizures	0	11,690	11,690
Investment Income	0	154	154
Drug Task Force Grant	0	93,933	93,933
Total Revenues	\$ 17,339	\$ 112,169	\$ 129,508

Expenditures

Salaries and Wages:

Assistants	\$ 0	\$ 37,909	\$ 37,909
Supervisor/Director	0	12,826	12,826
Clerical Personnel	0	22,492	22,492
Other Fringe Benefits	0	21,939	21,939
Audit Services	0	1,703	1,703
Bank Charges	0	50	50
Communication	100	7,276	7,376
Confidential Drug Enforcement Payments	0	2,871	2,871
Dues and Memberships	0	435	435
Maintenance and Repair Services - Vehicles	0	348	348
Rentals	4,320	2,429	6,749
Travel	51	1,252	1,303
Other Contracted Services	0	5,727	5,727
Gasoline	0	3,194	3,194
Law Enforcement Supplies	0	3,626	3,626
Office Supplies	0	1,890	1,890
Other Supplies and Materials	14,334	388	14,722
Premium on Corporate Surety Bond	0	520	520

(Continued)

District Attorney General
Ninth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Trustee's Commissions	\$ 187	\$ 1,163	\$ 1,350
Data Processing Equipment	0	787	787
Motor Vehicles	0	2,500	2,500
Total Expenditures	<u>\$ 18,992</u>	<u>\$ 131,325</u>	<u>\$ 150,317</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,653)</u>	<u>\$ (19,156)</u>	<u>\$ (20,809)</u>
Net Change in Fund Balance	\$ (1,653)	\$ (19,156)	\$ (20,809)
Fund Balance, July 1, 2004	<u>3,802</u>	<u>31,782</u>	<u>35,584</u>
Fund Balance, June 30, 2005	<u>\$ 2,149</u>	<u>\$ 12,626</u>	<u>\$ 14,775</u>

Note: The financial activity of the Drug Task Force reflected above does not include activity of the Loudon County Metro Narcotics Unit (LCMNU). Loudon County and the cities of Loudon and Lenoir have withdrawn from the Judicial District Drug Task Force. The financial statements for LCMNU are included in the Annual Financial Report of Loudon County.

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

FINDING 05.01 **A CASH SHORTAGE OF \$4,520 EXISTED IN THE JUDICIAL DISTRICT DRUG FUND**

The Drug Task Force (DTF) could not account for \$3,200 of cash being held as evidence and \$1,320 of confidential investigative funds, resulting in a cash shortage of \$4,520. During our annual examination of the Tenth Judicial District, the DTF director informed auditors that in October 2005, she was unable to reconcile cash stored in the vault for confidential investigative work with the log maintained to document the use of these funds. She also determined that she could not account for cash being held in the vault as evidence. Upon discovering these discrepancies, the DTF director contacted the Tenth Judicial District Attorney General’s Office, and the case was referred to the Tennessee Bureau of Investigation. However, the Comptroller’s Office was not notified of these discrepancies until we arrived to perform our annual review.

As a result of this information provided by the DTF director, we extended our procedures to include a review of cash activity for the period July 1, 2005, through March 15, 2006. Our extended examination confirmed that funds were unaccounted for in four instances of cash held as evidence totaling \$3,200 and confidential investigative funds totaling \$1,320.

The following table summarizes seized cash that is not accounted for and was held as evidence and recorded on the log maintained by the director:

<u>Date Seized</u>	<u>Amount</u>
11-21-03	\$ 500
8-18-04	1,800
12-3-04	400
12-8-04	<u>500</u>
Total	<u><u>\$ 3,200</u></u>

RECOMMENDATION

Officials should proceed with the investigation and liquidate the cash shortage. Also, the Comptroller’s Office should be notified immediately of any potential cash shortages.

MANAGEMENT’S RESPONSE – DRUG TASK FORCE DIRECTOR

I agree with this finding. I was not aware I was supposed to contact the Comptroller’s Office of any discrepancies. Should anything like this ever happen in the future, I will notify your office.

FINDING 05.02 **THE DRUG TASK FORCE HAD ACCOUNTING DEFICIENCIES**

The following accounting deficiencies were noted:

- A. Official receipts were not issued for all collections as required by Section 9-2-103, Tennessee Code Annotated. Receipts were only issued for the collections of cash.
- B. Cash held as evidence was maintained in the vault for extended periods of time instead of being deposited. This practice increases the risks that cash will be lost or stolen.
- C. The cash maintained in the vault to replenish the agents' confidential investigative funds was not routinely counted and reconciled by the director with the log maintained to account for these funds.
- D. The Drug Task Force (DTF) director had agents present their confidential investigative cash twice a month and compared the cash presented to the amount of cash reflected on the agents' activity logs. However, our procedures revealed that the agents' activity logs did not accurately reflect all of the agents' transactions.
- E. The DTF director transferred \$3,410 in November 2004 from cash that was held as evidence to confidential investigative funds instead of remitting the funds to the McMinn County Finance Office and then requesting additional funds from McMinn County for confidential transactions.
- F. During the period October 2004 through February 2006, funds received as contributions (\$2,300) as well as some interest earnings (\$1,906) from a seizure checking account were deposited to a checking account maintained by the DTF director instead of being remitted to the McMinn County Finance Office. During this period, the DTF director disbursed \$1,672 from this account to purchase equipment and other items for use by the reserve officers. After this issue was discussed with the DTF director, she remitted the interest earnings of \$1,906 to the McMinn County Finance Office.

RECOMMENDATION

Receipts should be written for all collections as required by state statute. The DTF Board of Directors should review their policies related to cash held for evidence in order to ensure that cash is deposited to a bank account unless required for prosecution. Cash maintained by the director to replenish the agents' confidential funds should be periodically counted and reconciled with the log of these transactions. The director should perform a detailed review of the agents' activity logs every two weeks to ensure that the logs accurately reflect the agents' confidential transactions. Cash held as evidence should be remitted to the McMinn County Finance Office once the case has been disposed, and any funds needed for confidential transactions should be requested from the McMinn County Finance Office. All non-confidential transactions should be channeled through the Judicial District Drug Task Force Fund maintained by the McMinn County Finance Office.

MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR

- A. I had been told by auditors to issue receipts for any cash received which we did. It was not until this audit that I was advised to write receipts for checks received. In the future, we will write receipts for all collections.
- B. The cash held in the vault is for cases pending in court. Court cases can be held for years before being resolved. Recently the State District Attorney's Office said we did not have to hold this money for trial. However, monies being held in federal courts will have to remain in evidence until the cases are disposed of in court. These monies will be remanded to the finance department when they can be released.
- C. I agree with this statement. I did not count the director's funds as needed.
- D. I agree with this statement. I will closely monitor the agents' activity logs.
- E. Auditors reviewed and approved this procedure during the 2004 audit; however, this year it was questioned.
- F. These funds do not belong to the Drug Task Force. They are Bradley County Reserve funds. The reserves have since taken control of these funds.

AUDITOR'S REBUTTAL

- A. Section 9-2-103, Tennessee Code Annotated, requires receipts to be issued for all collections.
- E. To strengthen internal control and provide a detailed audit trail, cash held as evidence should be remitted to the McMinn County Finance Office once the case has been disposed. Any funds needed for confidential transactions should be requested from the McMinn County Finance Office.

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,993	\$ 11,993
Cash in Bank	0	632,536	632,536
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,122	1,867,815	1,889,937
Accounts Receivable	4,272	32,679	36,951
Total Assets	\$ 26,394	\$ 2,545,023	\$ 2,571,417

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 121	\$ 9	\$ 130
Due to Litigants, Heirs, and Others	0	632,536	632,536
Total Liabilities	\$ 121	\$ 632,545	\$ 632,666
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 26,273	\$ 1,912,478	\$ 1,938,751
Total Liabilities and Fund Balances	\$ 26,394	\$ 2,545,023	\$ 2,571,417

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 60,522	\$ 0	\$ 0	\$ 60,522
Drug Control Fines	0	33,937	0	33,937
Drug Task Force Forfeitures and Seizures	0	2,284,079	0	2,284,079
Miscellaneous Refunds	0	140	0	140
Drug Task Force Grant	0	95,000	0	95,000
Federal Asset Forfeiture Funds	0	8,758	0	8,758
Other Direct Federal Revenue	0	0	70,735	70,735
Total Revenues	\$ 60,522	\$ 2,421,914	\$ 70,735	\$ 2,553,171
<u>Expenditures</u>				
Drug Task Force Personnel	\$ 0	\$ 262,717	\$ 0	\$ 262,717
Assistant District Attorneys	0	0	63,384	63,384
Clerical Personnel	3,294	0	0	3,294
Secretary(s)	0	24,868	0	24,868
In-Service Training	1,146	365	0	1,511
Social Security	252	22,343	4,788	27,383
State Retirement	0	15,603	1,778	17,381
Employee and Dependent Insurance	0	38,476	3,082	41,558
Life Insurance	0	747	72	819
Unemployment Compensation	20	376	176	572
Audit Services	0	2,493	0	2,493
Communication	8,330	10,667	0	18,997
Confidential Drug Enforcement Payments	0	30,892	0	30,892
Dues and Memberships	1,785	1,760	0	3,545
Maintenance and Repair Services - Vehicles	0	29,252	0	29,252
Rentals	0	18,036	0	18,036
Travel	16,602	5,737	0	22,339
Remittance of Revenues Collected	0	31,419	0	31,419
Law Enforcement Supplies	0	11,599	0	11,599
Office Supplies	12,254	49,919	0	62,173
Utilities	0	3,049	0	3,049
Other Supplies and Materials	10,162	0	0	10,162
Liability Insurance	0	10,463	0	10,463
Trustee's Commissions	603	0	0	603
Worker's Compensation Insurance	8	7,454	150	7,612

(Continued)

District Attorney General
Tenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>				
Law Enforcement Equipment	\$ 0	\$ 30,032	\$ 0	\$ 30,032
Motor Vehicles	0	100,712	0	100,712
Office Equipment	3,350	0	0	3,350
Other Equipment	0	8,190	0	8,190
Total Expenditures	<u>\$ 57,806</u>	<u>\$ 717,169</u>	<u>\$ 73,430</u>	<u>\$ 848,405</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,716</u>	<u>\$ 1,704,745</u>	<u>\$ (2,695)</u>	<u>\$ 1,704,766</u>
Other Financing Sources (Uses):				
Transfers from the Drug Task Force Fund - Matching Funds for the Community Prosecution and Project Safe Neighborhoods	\$ 0	\$ 0	\$ 2,695	\$ 2,695
Transfers to District Attorney's General Conference - Salary Supplements	(26,552)	0	0	(26,552)
Transfers to Other Funds - Matching Funds for the Community Prosecution and Project Safe Neighborhoods	0	(2,695)	0	(2,695)
Total Other Financing Sources (Uses)	<u>\$ (26,552)</u>	<u>\$ (2,695)</u>	<u>\$ 2,695</u>	<u>\$ (26,552)</u>
Net Change in Fund Balance	\$ (23,836)	\$ 1,702,050	\$ 0	\$ 1,678,214
Fund Balance, July 1, 2004	50,109	210,428	0	260,537
Fund Balance, June 30, 2005	<u>\$ 26,273</u>	<u>\$ 1,912,478</u>	<u>\$ 0</u>	<u>\$ 1,938,751</u>

ELEVENTH JUDICIAL DISTRICT

ELEVENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Eleventh Judicial District
Balance Sheet
June 30, 2005

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 36,947

Total Assets

\$ 36,947

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable

\$ 1,911

Due to Other Funds

902

Total Liabilities

\$ 2,813

Fund Balances

Unreserved:

Undesignated

\$ 34,134

Total Liabilities and Fund Balances

\$ 36,947

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 57,463
Investment Income	1,140
Total Revenues	<u>\$ 58,603</u>
 <u>Expenditures</u>	
Postal Charges	\$ 1,321
Tuition	2,500
Printing, Stationery, and Forms	6,150
Office Supplies	75
Maintenance and Repair Services - Office Equipment	4,885
Software	29,997
Data Processing Equipment	33,369
Other Equipment	3,475
Total Expenditures	<u>\$ 81,772</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (23,169)</u>
 Other Financing Sources (Uses):	
Transfer to Hamilton County General Fund - Grant Match	 <u>\$ (2,776)</u>
 Net Change in Fund Balance	 \$ (25,945)
Fund Balance, July 1, 2004	<u>60,079</u>
 Fund Balance, June 30, 2005	 <u><u>\$ 34,134</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 05.01 **DEFICIENCIES WERE NOTED IN DRUG TASK FORCE EXPENDITURES**

Our examination revealed the following deficiencies in Drug Task Force (DTF) expenditures:

- A. Original documentation was not on file at the County Mayor’s Office to support all expenditures charged to DTF credit cards. These expenditures included charges for supplies, gasoline, Internet services, lodging, and meals. We extended our examination to determine that these goods and/or services were received.

- B. DTF funds were used to pay the monthly cellular telephone bills for an assistant district attorney. Since these expenditures were primarily for the benefit of the District Attorney’s Office, we questioned the propriety of paying these expenditures with DTF funds. Chapter VI, Page 1, of the Tennessee Administrative Manual subrecipients, Byrne Formula Grants, states that purchases are to be made for the subrecipient’s operation. Also, Section 39-17-420(c), Tennessee Code Annotated (TCA), states that all fines and forfeitures placed in the Drug Task Force Fund “shall be used exclusively for a drug enforcement or drug education program of the district.” If the equipment and/or supplies purchased are used for both DTF and non-task force activities, the cost of the equipment should be allocated appropriately.

RECOMMENDATION

The DTF should file detailed invoices to support all expenditures, and should make disbursements only for drug enforcement or drug education programs, as required by Byrne Formula Grant regulations and Section 39-17-420(c), TCA. If equipment and/or supplies are used for both DTF and non-task force activities, the cost of the equipment and/or supplies should be appropriately allocated.

FINDING 05.02 **SEVERAL LAW ENFORCEMENT AGENCIES DID NOT PARTICIPATE IN THE DRUG TASK FORCE**

During the year, the Sequatchie County Sheriff’s Department was the only agency to contribute to the operations of the Drug Task Force (DTF). The Twelfth Judicial District DTF was established in 1988 by an interlocal agreement among 27 law enforcement agencies within the district. This agreement provided that each agency would support the efforts of the drug task force with financial, equipment, and/or manpower contributions.

RECOMMENDATION

The law enforcement agencies within the judicial district should review their participation in the DTF, and agencies that do not wish to participate should withdraw from the interlocal agreement.

FINDING 05.03 **THE BOARD OF DIRECTORS DID NOT ASSUME SUFFICIENT OVERSIGHT RESPONSIBILITY**

The Board of Directors of the Drug Task Force (DTF) did not assume sufficient oversight responsibility for the DTF's operations. During the year examined, the board held one meeting, and only five of the 27 participating law enforcement agencies included in the interlocal agreement attended. One meeting was not sufficient to review and approve all of the task force's operations.

RECOMMENDATION

The Board of Directors should meet regularly to approve and review the DTF's operations, including expenditures, personnel policies, controls over evidence and confiscations, and the status of cases. Minutes of these meeting should be documented and maintained on file.

FINDING 05.04 **PAYMENTS TO CONFIDENTIAL INFORMANTS WERE NOT WITNESSED BY A SECOND OFFICER**

Receipts for payments to confidential informants reflected the signature of only one officer. Bureau of Justice Guidelines require that two officers witness payments to confidential informants.

RECOMMENDATION

The Drug Task Force director should require documentation that two officers witness payments to confidential informants as required by Bureau of Justice guidelines.

PRIOR-YEAR FINDINGS NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2004)

Finding Number	Page Number	Subject
04.01(A)	83	Original documentation was not on file to support all expenditures charged to the Drug Task Force credit cards
04.01(B)	83	Drug Task Force funds were used to pay the monthly cellular telephone bill of an assistant district attorney
04.02	84	Several law enforcement agencies did not participate in the Drug Task Force
04.03	84	The Board of Directors did not assume sufficient oversight responsibility
04.04	84	Payments to confidential informants were not witnessed by a second officer

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 37,281	\$ 37,281
Equity in Pooled Cash and Investments:			
Cash with Trustee	60,048	82,916	142,964
Cash with Clerks, Register, and Sheriff	505	0	505
Due from Other Governments	920	0	920
	<hr/>		
Total Assets	\$ 61,473	\$ 120,197	\$ 181,670
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 32,790	\$ 32,790
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 61,473	\$ 87,407	\$ 148,880
	<hr/>		
Total Liabilities and Fund Balances	\$ 61,473	\$ 120,197	\$ 181,670
	<hr/> <hr/>		

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 8,473	\$ 8,473
District Attorney General Fees	22,109	0	22,109
Drug Task Force Forfeitures and Seizures	0	133,356	133,356
Law Enforcement Grants	0	95,641	95,641
Total Revenues	\$ 22,109	\$ 237,470	\$ 259,579
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 28,825	\$ 28,825
Deputy(ies)	0	25,502	25,502
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	7,089	7,089
Social Security	0	5,495	5,495
State Retirement	0	1,639	1,639
Employee and Dependent Insurance	0	10,636	10,636
Unemployment Compensation	0	234	234
Audit Services	0	1,828	1,828
Communication	4,049	0	4,049
Confidential Drug Enforcement Payments	0	78,248	78,248
Dues and Memberships	420	0	420
Janitorial Services	865	0	865
Rentals	3,400	4,800	8,200
Travel	99	3,336	3,435
In-Service Training	1,000	0	1,000
Gasoline	0	4,509	4,509
Law Enforcement Supplies	2,567	0	2,567
Office Supplies	738	554	1,292
Periodicals	1,957	0	1,957
Utilities	25	5,919	5,944
Vehicle Parts	0	1,034	1,034
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	235	1,418	1,653
Furniture and Fixtures	2,784	0	2,784
Office Equipment	2,054	0	2,054
Other Charges	0	4,839	4,839
Motor Vehicles	0	17,900	17,900
Total Expenditures	\$ 20,193	\$ 214,462	\$ 234,655

(Continued)

District Attorney General
Twelfth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,916	\$ 23,008	\$ 24,924
Other Financing Sources (Uses): Transfers to District Attorneys General Conference - Salary Supplements	\$ (3,188)	\$ 0	\$ (3,188)
Net Change in Fund Balance	\$ (1,272)	\$ 23,008	\$ 21,736
Fund Balance, July 1, 2004	62,745	64,399	127,144
Fund Balance, June 30, 2005	\$ 61,473	\$ 87,407	\$ 148,880

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

FINDING 05.01 THE DISTRICT ATTORNEY GENERAL'S OFFICE HAD INADEQUATE CONTROLS OVER INVENTORY

The District Attorney General's Office did not maintain adequate controls over assets purchased with District Attorney General funds. Inventory records of assets owned by the District Attorney General's Office were maintained; however, we noted several assets on the inventory that were not tagged or clearly marked as office property. Failure to properly tag or mark assets as office property weakens control over assets.

RECOMMENDATION

To improve controls over inventory, the District Attorney General's Office should tag or clearly mark all assets as office property.

FINDING 05.02 DEFICIENCIES WERE NOTED IN THE DRUG TASK FORCE'S PURCHASING PROCEDURES

The Putnam County Executive administers purchasing for the Judicial District Drug Task Force Fund; therefore, the purchasing procedures are those adopted by Putnam County, Tennessee. We noted the following deficiencies in purchasing procedures during our examination of the Judicial District Drug Task Force Fund:

- A. The office did not issue purchase orders for some applicable purchases. Purchase orders are necessary to control who has purchasing authority for the Judicial District Drug Task Force Fund and to document purchasing commitments.

- B. Competitive bids were not solicited for the design and printing of 100,000 methamphetamine drug education handbooks (\$67,295) or for protective gear and equipment (\$32,835). Purchasing procedures for the Putnam County Executive's Office are governed by provisions of Chapter 63, Private Acts of 1981. This statute requires all purchases exceeding \$5,000 to be made on the basis of competitive bids solicited through advertisement in a local newspaper.

RECOMMENDATION

The office should issue purchase orders for all applicable purchases, and purchases exceeding \$5,000 should be competitively bid as required by Putnam County's private act.

FINDING 05.03 THE DRUG TASK FORCE HAD INVENTORY CONTROL DEFICIENCIES

We noted the following inventory control deficiencies:

- A. The Drug Task Force (DTF) maintained an equipment inventory. However, several assets in the nonconfidential operations of the DTF purchased with grant funds were not tagged or otherwise clearly identified as DTF property. In addition, some inventory records did not contain sufficient information such as the asset's serial number or other form of identification that would allow the asset to be physically inspected and reconciled with the inventory record. Generally accepted accounting principles require accountability for all DTF-owned assets, such as equipment, furniture, and vehicles. If assets are not identified as DTF property, the organization's inventory controls are weakened.

- B. Auditors were unable to verify the existence of six Motorola portable radios, a Nordic Rider exercise machine, a night vision scope, and a printer listed on the equipment inventory.

RECOMMENDATION

All assets should be tagged or otherwise identified as DTF property. Also, inventory records should include specific identification, such as serial numbers, to allow assets to be periodically verified by personnel independent of maintaining these records. Officials should take steps to account for items listed on the inventory that could not be located.

FINDING 05.04 THE DRUG TASK FORCE DID NOT MONITOR A SUBRECIPIENT OF FEDERAL AWARDS

The Methamphetamine Initiative Grant's approved budget included a pass-through amount of \$14,000 for the Cookeville Police Department, a grant subrecipient. The Drug Task Force (DTF) did not monitor the subrecipient's use of these federal funds to ensure that the awards were used for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements as required by OMB Circular A-133. Since the DTF did not comply with the monitoring requirements of OMB Circular A-133, the entire pass-through amount of \$14,000 is considered a questioned cost.

RECOMMENDATION

The Drug Task Force should monitor subrecipients to ensure the federal awards were used for authorized purposes as required by federal grant regulations.

PRIOR-YEAR FINDINGS NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2004)

Finding Number	Page Number	Subject
04.01	91	The District Attorney General's Office had inadequate controls over inventory
04.02(A)	91	Purchase orders were either not issued or were not issued properly
04.04	94	Equipment was not tagged or marked as property of the Drug Task Force, and certain equipment could not be located
04.05	94	The Drug Task Force did not monitor a subrecipient of federal awards

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2005

District Attorney General Fund	Drug Task Force Fund	Total All Funds
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ASSETS

Cash:			
Cash on Hand	\$	0	\$ 120,225
Equity in Pooled Cash and Investments:			
Cash with Trustee		546	15,457
Cash with Clerks, Register, and Sheriff		721	0
Due from Other Governments		547	4,500
			<u>5,047</u>
Total Assets	\$	1,814	\$ 140,182
			<u>\$ 141,996</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$	0	\$ 119,434
			<u>\$ 119,434</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$	1,814	\$ 20,748
			<u>\$ 22,562</u>
Total Liabilities and Fund Balances	\$	1,814	\$ 140,182
			<u>\$ 141,996</u>

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,726	\$ 1,726
District Attorney General Fees	24,664	0	24,664
Drug Task Force Forfeitures and Seizures	0	47,184	47,184
Lease/Rentals	0	24,000	24,000
Sales of Materials and Supplies	0	2,185	2,185
Miscellaneous Refunds	1,983	4,564	6,547
Law Enforcement Grants	0	90,783	90,783
Total Revenues	<u>\$ 26,647</u>	<u>\$ 170,442</u>	<u>\$ 197,089</u>
<u>Expenditures</u>			
Secretary(s)	\$ 0	\$ 75,484	\$ 75,484
Jury and Witness Fees	2,754	0	2,754
In-Service Training	0	5,302	5,302
Other Fringe Benefits	0	22,634	22,634
Audit Services	0	2,731	2,731
Communication	8,643	25,754	34,397
Contributions	0	40,616	40,616
Confidential Drug Enforcement Payments	0	2,785	2,785
Dues and Memberships	400	0	400
Maintenance and Repair Services - Office Equipment	110	0	110
Maintenance and Repair Services - Vehicles	0	2,418	2,418
Postal Charges	0	444	444
Rentals	2,418	27,845	30,263
Tow-in Services	0	440	440
Travel	9,608	8,172	17,780
Other Contracted Services	1,920	45,249	47,169
Gasoline	0	3,621	3,621
Instructional Supplies and Materials	642	0	642
Office Supplies	0	4,378	4,378
Utilities	293	7,847	8,140
Buildings and Contents Insurance	0	645	645
Other Charges	1,329	12,424	13,753
Other Equipment	0	9,717	9,717
Total Expenditures	<u>\$ 28,117</u>	<u>\$ 298,506</u>	<u>\$ 326,623</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,470)</u>	<u>\$ (128,064)</u>	<u>\$ (129,534)</u>

(Continued)

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfer to District Attorneys			
General Conference - Salary Supplement	\$ (3,065)	\$ 0	\$ (3,065)
Net Change in Fund Balance	\$ (4,535)	\$ (128,064)	\$ (132,599)
Fund Balance, July 1, 2004	6,349	148,812	155,161
Fund Balance, June 30, 2005	\$ 1,814	\$ 20,748	\$ 22,562

FOURTEENTH JUDICIAL DISTRICT

FOURTEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Fourteenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 942	\$ 942
Cash in Bank	0	13,278	13,278
Equity in Pooled Cash and Investments:			
Cash with Trustee	9,051	222,087	231,138
Cash with Clerks, Register, and Sheriff	0	7,083	7,083
Accounts Receivable	0	11,796	11,796
	<hr/>		
Total Assets	\$ 9,051	\$ 255,186	\$ 264,237
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 1,790	\$ 1,790
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated Fund Balance	\$ 9,051	\$ 253,396	\$ 262,447
	<hr/>		
Total Liabilities and Fund Balances	\$ 9,051	\$ 255,186	\$ 264,237
	<hr/> <hr/>		

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 170,031	\$ 170,031
District Attorney General Fees	17,668	0	17,668
Drug Task Force Forfeitures and Seizures	0	48,339	48,339
Investment Income	0	2,951	2,951
Miscellaneous Refunds	200	0	200
Other	0	8,388	8,388
Law Enforcement Grants	0	109,765	109,765
Total Revenues	\$ 17,868	\$ 339,474	\$ 357,342
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 16,948	\$ 16,948
Investigators	0	75,160	75,160
Part-time Personnel	0	2,940	2,940
Clerical Personnel	3,360	0	3,360
Overtime Pay	0	22,286	22,286
Social Security	257	8,940	9,197
State Retirement	0	10,791	10,791
Medical Insurance	0	9,406	9,406
Dental Insurance	0	1,030	1,030
Audit Services	0	1,587	1,587
Communication	4,600	5,581	10,181
Contributions	0	5,119	5,119
Confidential Drug Enforcement Payments	0	445	445
Dues and Memberships	0	300	300
Janitorial Services	2,080	0	2,080
Maintenance and Repair Services - Vehicles	0	5,060	5,060
Travel	0	9,443	9,443
Office Supplies	1,247	1,146	2,393
Law Enforcement Supplies	0	1,664	1,664
Uniforms	0	2,797	2,797
Other Supplies and Materials	0	8,925	8,925
Vehicle and Equipment Insurance	3,940	2,625	6,565
Other Charges	0	5,769	5,769

(Continued)

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Motor Vehicles	\$ 0	\$ 1,185	\$ 1,185
Worker's Compensation Insurance	0	4,239	4,239
Unemployment Compensation	0	115	115
Total Expenditures	<u>\$ 15,484</u>	<u>\$ 203,501</u>	<u>\$ 218,985</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,384</u>	<u>\$ 135,973</u>	<u>\$ 138,357</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys			
General Conference:			
Rentals	\$ (8,400)	\$ 0	\$ (8,400)
Registration Fees	(900)	0	(900)
Salary Supplements	0	(69,873)	(69,873)
Total Other Financing Sources (Uses)	<u>\$ (9,300)</u>	<u>\$ (69,873)</u>	<u>\$ (79,173)</u>
Net Change in Fund Balance	\$ (6,916)	\$ 66,100	\$ 59,184
Fund Balance, July 1, 2004	<u>15,967</u>	<u>187,296</u>	<u>203,263</u>
Fund Balance, June 30, 2005	<u>\$ 9,051</u>	<u>\$ 253,396</u>	<u>\$ 262,447</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 277,594	\$ 277,594
Cash in Bank	0	5,309	5,309
Equity in Pooled Cash and Investments:			
Cash with Trustee	5,046	285,663	290,709
Cash with Clerks, Register, and Sheriff		919	919
Due from Other Governments	0	37,830	37,830
Total Assets	<u>\$ 5,046</u>	<u>\$ 607,315</u>	<u>\$ 612,361</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 7,207	\$ 7,207
Due to Trousdale County General Fund	0	84	84
Due to Litigants, Heirs, and Others	0	267,382	267,382
Total Liabilities	<u>\$ 0</u>	<u>\$ 274,673</u>	<u>\$ 274,673</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 5,046	\$ 332,642	\$ 337,688
Total Liabilities and Fund Balances	<u>\$ 5,046</u>	<u>\$ 607,315</u>	<u>\$ 612,361</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 33,531	\$ 33,531
District Attorney General Fees	17,713	0	17,713
Drug Task Force Forfeitures and Seizures	0	15,616	15,616
Proceeds from Confiscated Property	0	58,832	58,832
Damages Recovered from Individuals	0	1,171	1,171
Miscellaneous Refunds	750	5,946	6,696
Law Enforcement Grants	0	95,000	95,000
Contributions	5,000	12,000	17,000
Total Revenue	\$ 23,463	\$ 222,096	\$ 245,559
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 105,125	\$ 105,125
Communication	0	11,896	11,896
Confidential Drug Enforcement Payments	0	19,552	19,552
Maintenance and Repair Services - Office Equipment	0	737	737
Maintenance and Repair Services - Vehicles	0	4,408	4,408
Rentals	0	10,961	10,961
Tow-in Services	0	8,554	8,554
Travel	4,114	7,413	11,527
Other Contracted Services	1,050	0	1,050
Animal Food and Supplies	0	378	378
Library Books/Media	1,167	0	1,167
Office Supplies	0	2,660	2,660
Other Supplies and Materials	182	4,281	4,463
Trustee's Commission	176	1,105	1,281
In Service Training	2,675	2,445	5,120
Other Charges	871	4,318	5,189
Communication Equipment	0	3,535	3,535
Other Equipment	0	4,685	4,685
Total Expenditures	\$ 10,235	\$ 192,053	\$ 202,288
Excess (Deficiency) of Revenues Over Expenditures	\$ 13,228	\$ 30,043	\$ 43,271
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference - Salary Supplements	\$ (8,500)	\$ 0	\$ (8,500)
Net Change in Fund Balance	\$ 4,728	\$ 30,043	\$ 34,771
Fund Balance, July 1, 2004	318	302,599	302,917
Fund Balance, June 30, 2005	\$ 5,046	\$ 332,642	\$ 337,688

SIXTEENTH JUDICIAL DISTRICT

SIXTEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Sixteenth Judicial District
Balance Sheet
June 30, 2005

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:
Cash with Trustee
Cash with Clerks, Register, and Sheriff
Due from Other Governments

\$ 105,099
3,497

582

Total Assets

\$ 109,178

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable
Accrued Payroll
Total Liabilities

\$ 13
174

\$ 187

Fund Balance

Unreserved:
Undesignated

\$ 108,991

Total Liabilities and Fund Balance

\$ 109,178

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 43,811
Total Revenues	<u>\$ 43,811</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 502
Social Security	31
Employer Medicare	7
Other Supplies and Materials	19,767
Trustee's Commissions	836
Total Expenditures	<u>\$ 21,143</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 22,668</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference:	
Salary Supplement	\$ (13,996)
Grant Matching	(16,900)
Total Other Financing Sources (Uses)	<u>\$ (30,896)</u>
Net Change in Fund Balance	\$ (8,228)
Fund Balance, July 1, 2004	<u>117,219</u>
Fund Balance, June 30, 2005	<u><u>\$ 108,991</u></u>

SEVENTEENTH JUDICIAL DISTRICT

SEVENTEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Seventeenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 321	\$ 321
Equity in Pooled Cash and Investments:			
Cash with Clerks, Register, and Sheriff	473	180	653
Cash with Trustee	29,385	218,659	248,044
Accounts Receivable	0	200	200
Due from Other Governments	611	10,661	11,272
Total Assets	\$ 30,469	\$ 230,021	\$ 260,490
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 3,981	\$ 3,981
Due to Litigants, Heirs, and Others	0	1,450	1,450
Total Liabilities	\$ 0	\$ 5,431	\$ 5,431
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 30,469	\$ 224,590	\$ 255,059
Total Liabilities and Fund Balances	\$ 30,469	\$ 230,021	\$ 260,490

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,809	\$ 0	\$ 11,809
Officers Costs	0	400	400
Drug Control Fines	0	43,376	43,376
Drug Task Force Forfeitures and Seizures	0	150,795	150,795
Proceeds from Confiscated Property	0	20,352	20,352
Drug Control Grants	0	95,000	95,000
Miscellaneous Refunds	0	490	490
Total Revenues	\$ 11,809	\$ 310,413	\$ 322,222
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 38,271	\$ 38,271
Salary Supplements	0	9,446	9,446
Secretary(s)	0	18,915	18,915
Social Security	0	4,131	4,131
State Retirement	0	2,543	2,543
Employee and Dependent Insurance	0	10	10
Disability Insurance	0	1,721	1,721
Unemployment Compensation	0	975	975
Employer Medicare	0	966	966
Communication	0	11,684	11,684
Contract with Government Agencies	18,777	1,450	20,227
Medical and Dental Services	0	9,379	9,379
Dues and Memberships	410	300	710
Confidential Drug Buys	0	19,080	19,080
Confidential Informant Fees	0	10,064	10,064
Confidential Informant Expenses	0	1,006	1,006
Maintenance & Repair Services - Building	43	78	121
Maintenance & Repair Services - Equipment	0	714	714
Maintenance & Repair Services - Vehicles	0	5,263	5,263
Postal Charges	0	597	597
Rentals	0	12,000	12,000
Tow-in Services	0	2,455	2,455
Travel	5,261	1,878	7,139

(Continued)

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Electricity	\$ 0	\$ 1,389	\$ 1,389
Gasoline	0	11,937	11,937
Law Enforcement Supplies	0	1,714	1,714
Natural Gas	0	928	928
Office Supplies	0	1,900	1,900
Periodicals	2,224	0	2,224
Tires and Tubes	0	927	927
Uniforms	0	2,533	2,533
Utilities	0	192	192
Water and Sewer	0	251	251
In-Service Training	0	6,476	6,476
Trustee's Commission	115	2,183	2,298
Other Charges	565	909	1,474
Office Equipment	0	1,033	1,033
Motor Vehicles	0	18,000	18,000
Total Expenditures	<u>\$ 27,395</u>	<u>\$ 203,298</u>	<u>\$ 230,693</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (15,586)</u>	<u>\$ 107,115</u>	<u>\$ 91,529</u>
Net Change in Fund Balance	\$ (15,586)	\$ 107,115	\$ 91,529
Fund Balance, July 1, 2004	46,055	117,475	163,530
Fund Balance, June 30, 2005	<u>\$ 30,469</u>	<u>\$ 224,590</u>	<u>\$ 255,059</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>ASSETS</u>			
Cash with Trustee	\$ 127,576	\$ 800,354	\$ 927,930
Accounts Receivable	0	101,374	101,374
Total Assets	<u>\$ 127,576</u>	<u>\$ 901,728</u>	<u>\$ 1,029,304</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 316	\$ 316
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 127,576	\$ 901,412	\$ 1,028,988
Total Liabilities and Fund Balances	<u>\$ 127,576</u>	<u>\$ 901,728</u>	<u>\$ 1,029,304</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 84,423	\$ 84,423
Drug Task Force Forfeitures and Seizures	0	91,618	91,618
Miscellaneous Refunds	0	409	409
Contributions	0	14,815	14,815
Proceeds from Confiscated Property	0	47,510	47,510
District Attorney General Fees	37,022	0	37,022
Drug Control Grants	0	95,000	95,000
Asset Forfeiture Funds	0	155,309	155,309
Total Revenues	\$ 37,022	\$ 489,084	\$ 526,106
<u>Expenditures</u>			
Investigators	\$ 0	\$ 184,333	\$ 184,333
Communication	0	24,417	24,417
Rentals	0	20,933	20,933
Postal Charges	0	254	254
Travel	9,474	10,128	19,602
Tow-in Services	0	550	550
Office Supplies	1,096	10,603	11,699
Utilities	0	2,734	2,734
Refunds	0	15,817	15,817
Vehicle and Equipment Insurance	0	6,577	6,577
Gasoline	0	15,145	15,145
Law Enforcement Supplies	0	2,327	2,327
Trustee's Commission	0	1,076	1,076
Communication Equipment	0	2,500	2,500
Printing, Stationery, and Forms	853	0	853
Dues and Memberships	615	0	615
Other Contracted Services	25,163	4,039	29,202
Furniture and Fixtures	5,140	0	5,140
Drug Buys	0	12,424	12,424
Payments to Confidential Informants	0	13,213	13,213
Undercover Operating Expenses	0	7,363	7,363
Data Processing Equipment	776	4,231	5,007
Law Enforcement Equipment	0	1,948	1,948
Total Expenditures	\$ 43,117	\$ 350,681	\$ 393,798
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,095)	\$ 138,403	\$ 132,308

(Continued)

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
Net Change in Fund Balance	\$ (6,095)	\$ 138,403	\$ 132,308
Fund Balance, July 1, 2004	133,671	763,009	896,680
Fund Balance, June 30, 2005	\$ 127,576	\$ 901,412	\$ 1,028,988

NINETEENTH JUDICIAL DISTRICT

NINETEENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Nineteenth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,361	\$ 3,361
Cash in Bank	0	5,097	5,097
Equity in Pooled Cash and Investments:			
Cash with Trustee	38,589	292,288	330,877
Cash with Clerks, Register, and Sheriff	0	518	518
Due from Other Governments	0	373	373
Accrued Interest Receivable	0	6,106	6,106
	<hr/>		
Total Assets	\$ 38,589	\$ 307,743	\$ 346,332
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,323	\$ 1,323
Payroll Deductions Payable	0	59	59
Due to Other Funds	0	1,263	1,263
Total Liabilities	\$ 0	\$ 2,645	\$ 2,645
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 38,589	\$ 305,098	\$ 343,687
	<hr/>		
Total Liabilities and Fund Balances	\$ 38,589	\$ 307,743	\$ 346,332
	<hr/> <hr/>		

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 11,820	\$ 11,820
Drug Task Force Forfeitures and Seizures	0	99,004	99,004
Investment Income	0	3,164	3,164
Contributions	0	23,590	23,590
Sale of Equipment	0	2,100	2,100
District Attorney General Fees	45,170	0	45,170
Drug Control Grant	0	95,000	95,000
Total Revenues	<u>\$ 45,170</u>	<u>\$ 234,678</u>	<u>\$ 279,848</u>
<u>Expenditures</u>			
Secretary	\$ 0	\$ 32,579	\$ 32,579
Social Security	0	2,001	2,001
State Retirement	0	4,281	4,281
Life Insurance	0	50	50
Medical Insurance	0	3,446	3,446
Employer Medicare	0	468	468
Other Fringe Benefits	0	18	18
Audit Services	0	1,224	1,224
Communication	651	8,251	8,902
Contracts with Government Agencies	6,409	0	6,409
Drug Buys	0	9,840	9,840
Informant Pay	0	10,966	10,966
Other Investigative Expenses	0	921	921
Contributions	50	0	50
Dues and Memberships	300	105	405
Licenses	0	480	480
Maintenance and Repair Services - Equipment	0	885	885
Maintenance and Repair Services - Vehicles	0	2,628	2,628
Postal Charges	0	142	142
Rentals	2,407	7,302	9,709
Printing, Stationery, and Forms	0	5,294	5,294
Travel	9,116	3,514	12,630
Tuition	2,085	1,255	3,340
Disposal Fees	0	110	110

(Continued)

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 10,993	\$ 54	\$ 11,047
Custodial Supplies	0	57	57
Data Processing Supplies	0	220	220
Duplicating Supplies	0	44	44
Electricity	0	1,164	1,164
Food Supplies	0	5	5
Gasoline	0	7,595	7,595
Law Enforcement Supplies	0	1,053	1,053
Library Books	0	165	165
Natural Gas	0	504	504
Office Supplies	0	849	849
Periodicals	0	65	65
Tires and Tubes	0	936	936
Water and Sewer	0	196	196
Other Supplies and Materials	194	779	973
Building and Contents Insurance	0	2,950	2,950
Premium on Corporate Surety Bonds	0	350	350
Liability Insurance	0	600	600
Vehicle and Equipment Insurance	0	5,600	5,600
Workman's Compensation Insurance	0	165	165
Communication Equipment	0	135	135
Data Processing Equipment	1,517	0	1,517
Furniture and Fixtures	2,580	0	2,580
Motor Vehicles	0	21,822	21,822
Office Equipment	622	0	622
Other Equipment	0	530	530
Total Expenditures	<u>\$ 36,924</u>	<u>\$ 141,598</u>	<u>\$ 178,522</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 8,246</u>	<u>\$ 93,080</u>	<u>\$ 101,326</u>
Net Change in Fund Balance Fund Balance, July 1, 2004	<u>\$ 8,246</u> <u>30,343</u>	<u>\$ 93,080</u> <u>212,018</u>	<u>\$ 101,326</u> <u>242,361</u>
Fund Balance, June 30, 2005	<u>\$ 38,589</u>	<u>\$ 305,098</u>	<u>\$ 343,687</u>

TWENTIETH JUDICIAL DISTRICT

TWENTIETH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

Twentieth Judicial District
District Attorney General
Balance Sheet
June 30, 2005

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>					
Cash	\$ 0	\$ 5,000	\$ 0	\$ 20,000	\$ 25,000
Equity in Pooled Cash and Investments:					
Cash with Trustee	29,541	27,206	0	1,124,602	1,181,349
Investments	33,934	31,252	0	1,291,819	1,357,005
Accounts Receivable	652	0	2,345	765	3,762
Accrued Interest Receivable	119	117	0	4,793	5,029
Due from Other Funds	66	0	95,297	56,082	151,445
Total Assets	\$ 64,312	\$ 63,575	\$ 97,642	\$ 2,498,061	\$ 2,723,590
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 171	\$ 2,490	\$ 12,687	\$ 13,271	\$ 28,619
Accrued Payroll	0	0	0	7,462	7,462
Due to Other Funds	903	391	0	103,299	104,593
Other Current Liabilities	0	52,680	0	906,329	959,009
Total Liabilities	\$ 1,074	\$ 55,561	\$ 12,687	\$ 1,030,361	\$ 1,099,683
<u>Fund Balances</u>					
Undesignated	\$ 63,238	\$ 8,014	\$ 84,955	\$ 1,467,700	\$ 1,623,907
Total Liabilities and Fund Balances	\$ 64,312	\$ 63,575	\$ 97,642	\$ 2,498,061	\$ 2,723,590

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Metro Appropriations	U.S. District Attorney General Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 46,086	\$ 0	\$ 0	\$ 0	\$ 0	46,086
Litigation Tax - Victim Offender Mediation Center	0	0	0	57,820	0	57,820
Charges for Current Services	0	0	0	0	251	251
Drug Control Fines	0	0	0	0	28,140	28,140
Forfeitures & Seizures	0	0	0	0	739,993	739,993
Other General Service Charges	0	15,209	0	0	0	15,209
Copy Fees	0	174	0	0	0	174
Investment Income	1,136	1,826	1,262	0	51,600	55,824
Proceeds from Confiscated Property	0	0	8,824	0	290,989	299,813
Other Federal Through State	0	415,400	0	0	0	415,400
Asset Forfeiture Funds	0	0	0	0	21,616	21,616
Total Revenues	\$ 47,222	\$ 432,609	\$ 10,086	\$ 57,820	\$ 1,132,589	\$ 1,680,326
<u>Expenditures</u>						
Investigators	\$ 0	\$ 0	\$ 274	\$ 0	\$ 33,926	\$ 34,200
Secretary(s)	0	0	0	0	392,332	392,332
Longevity Pay	0	16,572	0	0	6,523	23,095
Overtime Pay	0	0	0	0	214,693	214,693
Other Salaries and Wages	0	2,744,737	0	0	29,776	2,774,513
Social Security	0	163,371	0	0	38,115	201,486
Employee and Dependent Insurance	0	319,487	0	0	24,459	343,946
Life Insurance	0	12,352	0	0	643	12,995
Dental Insurance	0	17,389	0	0	916	18,305
Local Retirement	0	303,636	0	0	74,328	377,964
Employer Medicare	0	38,207	0	0	9,183	47,390
Other Fringe Benefits	0	9,751	0	0	306	10,057
Accounting Services	0	0	0	0	1,922	1,922
Communication	11,192	50,245	1,458	0	247,500	310,395
Data Processing Services	0	76,084	0	0	13,452	89,536

(Continued)

District Attorney General
Twentieth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Metro Appropriations	U.S. District Attorney General Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Confidential Drug Enforcement Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800	\$ 800
Dues and Memberships	4,375	4,218	8,195	0	1,431	18,219
Janitorial Services	0	0	0	0	11,040	11,040
Legal Notices, Recording, and Court Costs	0	0	0	0	24	24
Legal Services	0	60,846	0	109,832	0	170,678
Maintenance and Repair Services - Building	0	28,800	0	0	0	28,800
Maintenance and Repair Services - Office Equipment	13,010	44,795	160	0	59,611	117,576
Maintenance and Repair Services - Vehicles	0	0	8,869	0	37,851	46,720
Pest Control	0	0	66	0	962	1,028
Postal Charges	0	22,919	126	0	392	23,437
Printing, Stationary, and Forms	1,088	5,551	0	0	847	7,486
Rentals	0	451,999	0	0	4,287	456,286
Travel	0	39,547	0	0	4,148	43,695
Disposal Fees	0	1,790	0	0	2,554	4,344
Permits	0	0	0	0	390	390
Other Contracted Services	188	109,343	0	0	480,740	590,271
Data Processing Supplies	1,725	0	0	0	0	1,725
Electricity	0	0	0	0	13,946	13,946
Gasoline	0	0	8,037	0	262	8,299
Food Supplies	0	0	0	0	159	159
Law Enforcement Supplies	0	0	0	0	995	995
Natural Gas	0	0	0	0	3,416	3,416
Office Supplies	50	47,797	145	0	14,641	62,633
Periodicals	0	1,528	2,274	0	2,932	6,734
Small Tools	0	1,253	3,694	0	20,569	25,516
Water and Sewer	0	0	0	0	1,250	1,250
Other Supplies and Materials	0	0	0	0	771	771
Other Charges	0	0	0	1,027	303	1,330
Tires and Tubes	0	0	334	0	0	334
Lubricants	0	0	588	0	0	588
Liability Insurance	0	0	0	0	2,623	2,623

(Continued)

District Attorney General
Twentieth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Metro Appropriations	U.S. District Attorney General Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Vehicle and Equipment Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,039	\$ 2,039
Other Equipment	0	0	0	0	47	47
Data Processing Equipment	1,170	90	11,257	0	6,346	18,863
Office Equipment	6,534	0	0	0	5,985	12,519
Furniture and Fixtures	2,461	0	5,729	0	0	8,190
Total Expenditures	<u>\$ 41,793</u>	<u>\$ 4,572,307</u>	<u>\$ 51,206</u>	<u>\$ 110,859</u>	<u>\$ 1,769,435</u>	<u>\$ 6,545,600</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 5,429</u>	<u>\$ (4,139,698)</u>	<u>\$ (41,120)</u>	<u>\$ (53,039)</u>	<u>\$ (636,846)</u>	<u>\$ (4,865,274)</u>
<u>Other Financing Sources (Uses):</u>						
Funds Provided By Metro Appropriation	\$ 0	\$ 4,147,350	\$ 0	\$ 137,994	\$ 0	\$ 4,285,344
Transfers to Law Enforcement Block Grant Fund	(2,392)	(7,652)	0	0	0	(10,044)
Total Other Financing Sources (Uses)	<u>\$ (2,392)</u>	<u>\$ 4,139,698</u>	<u>\$ 0</u>	<u>\$ 137,994</u>	<u>\$ 0</u>	<u>\$ 4,275,300</u>
Net Change in Fund Balances	\$ 3,037	\$ 0	\$ (41,120)	\$ 84,955	\$ (636,846)	\$ (589,974)
Fund Balance, July 1, 2004	<u>60,201</u>	<u>0</u>	<u>49,134</u>	<u>0</u>	<u>2,104,546</u>	<u>2,213,881</u>
Fund Balance, June 30, 2005	<u>\$ 63,238</u>	<u>\$ 0</u>	<u>\$ 8,014</u>	<u>\$ 84,955</u>	<u>\$ 1,467,700</u>	<u>\$ 1,623,907</u>

TWENTY-FIRST JUDICIAL DISTRICT

TWENTY-FIRST JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-First Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 150	\$ 9,580	\$ 0	\$ 9,730
Equity in Pooled Cash and Investments:				
Cash with Trustee	178,037	1,653,212	3,248	1,834,497
Accrued Interest Receivable	0	1,455	0	1,455
Due from Other Governments	137	0	0	137
	<hr/>			
Total Assets	\$ 178,324	\$ 1,664,247	\$ 3,248	\$ 1,845,819
	<hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 205	\$ 0	\$ 0	\$ 205
	<hr/>			
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 178,119	\$ 1,664,247	\$ 3,248	\$ 1,845,614
	<hr/>			
Total Liabilities and Fund Balances	\$ 178,324	\$ 1,664,247	\$ 3,248	\$ 1,845,819
	<hr/>			

District Attorney General
Twenty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 91,370	\$ 0	\$ 0	\$ 91,370
Drug Control Fines	0	66,891	0	66,891
Drug Task Force Forfeitures & Seizures	0	1,461,319	0	1,461,319
Proceeds from Confiscated Property	0	31,125	0	31,125
Drug Task Force Grant	0	95,000	0	95,000
Investment Income	0	70,754	0	70,754
Other Direct Federal Revenue	0	257,978	0	257,978
Contributions	0	40,500	0	40,500
Donations	0	58,720	0	58,720
Total Revenues	\$ 91,370	\$ 2,082,287	\$ 0	\$ 2,173,657
<u>Expenditures</u>				
Supervisor/Director	\$ 0	\$ 49,400	\$ 0	\$ 49,400
Assistant(s)	0	94,642	0	94,642
Investigator(s)	0	252,637	0	252,637
Secretary(s)	0	36,504	0	36,504
Part-time Personnel	0	480	0	480
Overtime Pay	0	59,534	0	59,534
In-Service Training	1,745	600	0	2,345
Other Salaries & Wages	3,979	0	0	3,979
Other Per Diem & Fees	0	6,796	0	6,796
Advertising	167	10	0	177
Audit Services	0	1,600	0	1,600
Communication	11,360	21,341	0	32,701
Data Processing Services	0	85	0	85
Dues and Memberships	619	965	0	1,584
Confidential Drug Enforcement Payments	0	6,975	0	6,975
Operating Lease Payments	0	30,639	0	30,639
Legal Notices, Recording, and Court Costs	0	772	0	772
Maintenance & Repair Services - Equipment	0	344	0	344
Maintenance & Repair Services - Office Equipment	0	924	0	924
Maintenance & Repair Services - Vehicles	0	33,660	0	33,660
Postal Charges	0	849	0	849
Printing, Stationery, and Forms	0	144	0	144
Rentals	2,493	3,142	0	5,635
Tow-in Services	0	805	0	805

(Continued)

District Attorney General
Twenty-First Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Travel	\$ 3,976	\$ 9,325	\$ 0	\$ 13,301
Tuition	0	4,618	0	4,618
Veterinary Supplies	0	486	0	486
Other Contracted Services	5,603	12,206	0	17,809
Animal Food and Supplies	0	984	0	984
Data Processing Supplies	0	4,515	0	4,515
Gasoline	0	30,618	0	30,618
Instructional Supplies & Materials	0	5,496	0	5,496
Law Enforcement Supplies	0	5,786	0	5,786
Office Supplies	3,948	1,832	0	5,780
Other Supplies and Materials	5,323	2,948	0	8,271
Uniforms	0	4,226	0	4,226
Building and Contents Insurance	0	573	0	573
Premium on Corporate Surety Bonds	0	325	0	325
Trustee's Commission	928	16,422	0	17,350
Vehicle and Equipment Insurance	0	8,823	0	8,823
Worker's Compensation Insurance	0	17,645	0	17,645
Data Processing Equipment	10,689	2,387	0	13,076
Law Enforcement Equipment	0	100,355	0	100,355
Other Charges	1,658	9,538	0	11,196
Motor Vehicles	0	52,781	0	52,781
Office Equipment	0	3,759	0	3,759
Furniture and Fixtures	3,198	0	0	3,198
Social Security	0	24,711	0	24,711
Medical Insurance	0	96,148	0	96,148
Unemployment Compensation	0	1,449	0	1,449
Other Fringe Benefits	0	13,701	0	13,701
Employer Medicare	0	5,779	0	5,779
Total Expenditures	<u>\$ 55,686</u>	<u>\$ 1,040,284</u>	<u>\$ 0</u>	<u>\$ 1,095,970</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 35,684</u>	<u>\$ 1,042,003</u>	<u>\$ 0</u>	<u>\$ 1,077,687</u>
Net change in Fund Balance	\$ 35,684	\$ 1,042,003	\$ 0	\$ 1,077,687
Fund Balance, July 1, 2004	<u>142,435</u>	<u>622,244</u>	<u>3,248</u>	<u>767,927</u>
Fund Balance, June 30, 2005	<u>\$ 178,119</u>	<u>\$ 1,664,247</u>	<u>\$ 3,248</u>	<u>\$ 1,845,614</u>

TWENTY-SECOND JUDICIAL DISTRICT

TWENTY-SECOND JUDICIAL DISTRICT

FINDING 05.01 **PAYMENTS TO CONFIDENTIAL INFORMANTS WERE NOT ALWAYS WITNESSED BY A SECOND OFFICER**

Some receipts for payments to confidential informants were not signed by the agent, a witness, or the informant. The Bureau of Justice Guidelines require that two agents witness payments to confidential informants.

RECOMMENDATION

The Drug Task Force director should require the signature of two officers for all payments to confidential informants.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

The agents will have the confidential informant sign the receipt, and then both agents working the case will sign the receipt.

FINDING 05.02 **THE DRUG TASK FORCE COULD NOT ACCOUNT FOR SEVERAL PIECES OF EQUIPMENT**

The Drug Task Force could not account for 27 pieces of equipment listed on the prior-year equipment inventory that were not listed on the current year inventory. Some of the unaccounted items included: a pager, four radios, two radio chargers, two tape recorders, a Minolta camera, a radar system, a night vision scope, a video camera, and various tools.

RECOMMENDATION

Internal controls over equipment should be strengthened. An annual inventory of equipment should be prepared and compared with the prior-year inventory. Any differences should be investigated and explained.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

The Drug Task Force has done a complete inventory of equipment. Most of our equipment is outdated and/or non-functioning, and some pieces were disposed of without proper documentation. From this point forward, there will be an explanation for any equipment not on the current inventory listing.

District Attorney General
Twenty-Second Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>ASSETS</u>			
Cash in Bank	\$ 0	\$ 4,840	\$ 4,840
Equity in Pooled Cash and Investments:			
Cash with Trustee	12,026	25,932	37,958
Total Assets	<u>\$ 12,026</u>	<u>\$ 30,772</u>	<u>\$ 42,798</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,783	\$ 2,783
Due to Litigants, Heirs, and Others	0	2,784	2,784
Total Liabilities	<u>\$ 0</u>	<u>\$ 5,567</u>	<u>\$ 5,567</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 12,026	\$ 25,205	\$ 37,231
Total Liabilities and Fund Balances	<u>\$ 12,026</u>	<u>\$ 30,772</u>	<u>\$ 42,798</u>

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 34,794	\$ 0	\$ 34,794
Proceeds From Confiscated Property	0	1,344	1,344
Drug Control Fines	0	7,969	7,969
Drug Task Force Forfeitures and Seizures	0	743	743
Miscellaneous Refunds	721	2,354	3,075
Law Enforcement Grants	0	52,746	52,746
Total Revenues	\$ 35,515	\$ 65,156	\$ 100,671
<u>Expenditures</u>			
Investigators	\$ 0	\$ 41,509	\$ 41,509
Secretary(s)	22,507	0	22,507
Social Security	0	5,284	5,284
State Retirement	0	1,590	1,590
Medical Insurance	0	3,329	3,329
Unemployment Compensation	0	343	343
Audit Services	0	4,813	4,813
Communication	0	3,410	3,410
Data Processing System	0	75	75
Drug Buys	0	280	280
Dues and Memberships	315	300	615
Informants	0	360	360
Operating Lease Payments	0	9,809	9,809
Legal - Legal Notices	0	42	42
Maintenance & Repair Services - Vehicles	0	1,206	1,206
Maintenance & Repair Services - Equipment	0	324	324
Postal Charges	0	114	114
Printing, Stationery, and Forms	0	95	95
Tow-In Services	0	60	60
Travel	0	217	217
Tuition	791	100	891
Gasoline	0	2,050	2,050

(Continued)

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 858	\$ 858
Office Supplies	193	256	449
Uniforms	430	199	629
Vehicle Parts	0	495	495
Premiums on Corporate Surety Bonds	0	135	135
Workers Compensation Insurance	0	345	345
Other Charges	815	1,266	2,081
Total Expenditures	<u>\$ 25,051</u>	<u>\$ 78,864</u>	<u>\$ 103,915</u>
Net Change in Fund Balance	\$ 10,464	\$ (13,708)	\$ (3,244)
Fund Balance, July 1, 2004	<u>1,562</u>	<u>38,913</u>	<u>40,475</u>
Fund Balance, June 30, 2005	<u>\$ 12,026</u>	<u>\$ 25,205</u>	<u>\$ 37,231</u>

TWENTY-THIRD JUDICIAL DISTRICT

TWENTY-THIRD JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Third Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 1,151	\$ 1,151
Equity in pooled Cash and Investments:				
Cash with Trustee	14,359	98,595	1,329,100	1,442,054
Cash with Clerks, Register, and Sheriff	0	0	2,701	2,701
Accounts Receivable	624	0	1,346	1,970
Due from Other Governments	1,356	0	419	1,775
Total Assets	\$ 16,339	\$ 98,595	\$ 1,334,717	\$ 1,449,651
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 2,584	\$ 2,584
Employee Insurance Deductions	0	0	215	215
Other Payroll Deductions	0	0	44	44
Due to Litigants, Heirs, and Others	0	0	496,849	496,849
Total Liabilities	\$ 0	\$ 0	\$ 499,692	\$ 499,692
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 16,339	\$ 98,595	\$ 835,025	\$ 949,959
Total Liabilities and Fund Balances	\$ 16,339	\$ 98,595	\$ 1,334,717	\$ 1,449,651

District Attorney General
Twenty-Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 37,224	\$ 0	\$ 0	\$ 37,224
Drug Control Fines	0	0	101,695	101,695
Drug Task Force Forfeitures and Seizures	0	0	517,591	517,591
Proceeds from Confiscated Property	0	0	57,784	57,784
Miscellaneous Refunds	0	0	335	335
Drug Task Force Grant	0	0	74,490	74,490
Contributions from Other Governments	0	50,040	0	50,040
Other Governments and Citizen Groups	0	0	1,000	1,000
Total Revenues	\$ 37,224	\$ 50,040	\$ 752,895	\$ 840,159
<u>Expenditures</u>				
Assistant(s)	\$ 0	\$ 46,000	\$ 0	\$ 46,000
Accountant/Bookkeeper	0	0	2,401	2,401
Salary Supplements	2,815	0	118,385	121,200
Secretary(s)	0	0	8,382	8,382
Jury and Witness Fees	894	0	0	894
In-Service Training	0	0	405	405
Social Security	0	3,519	3,658	7,177
Medical Insurance	0	0	281	281
Unemployment Compensation	0	61	111	172
Workers Compensation	0	1,307	0	1,307
Local Retirement	0	0	170	170
Other Fringe Benefits	0	800	0	800
Audit Services	0	0	5,944	5,944
Communication	1,127	0	10,206	11,333
Data Processing Services	0	0	500	500
Drug Buys	0	0	12,237	12,237
Payments to Confidential Informants	0	0	20,292	20,292
Undercover Operating Expenses	0	0	178	178
Dues and Memberships	315	0	0	315
Operating Lease Payments	0	0	2,531	2,531
Legal Notices, Recording, and Court Costs	0	0	333	333
Maintenance & Repair Services - Building	19	0	4,996	5,015
Maintenance & Repair Services - Equipment	0	0	29	29
Maintenance & Repair Services - Vehicles	0	0	3,080	3,080
Postal Charges	400	0	282	682
Tow-in Service	0	0	2,405	2,405
Travel	7,173	2,276	928	10,377

(Continued)

District Attorney General
Twenty-Third Judicial District
Summary of Financial Operations (Cont)

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Animal Food and Supplies	\$ 0	\$ 0	\$ 16	\$ 16
Gasoline	0	0	8,305	8,305
Office Supplies	1,203	0	3,149	4,352
Uniforms	480	0	1,104	1,584
Utilities	0	0	1,286	1,286
Other Supplies and Materials	372	0	355	727
Building and Contents Insurance	0	0	8,178	8,178
Trustee's Commission	325	0	0	325
Other Charges	4,300	0	23,042	27,342
Communication Equipment	0	0	129	129
Law Enforcement Equipment	2,485	0	14,422	16,907
Motor Vehicles	0	0	13,000	13,000
Other Equipment	12,839	0	0	12,839
Total Expenditures	<u>\$ 34,747</u>	<u>\$ 53,963</u>	<u>\$ 270,720</u>	<u>\$ 359,430</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,477</u>	<u>\$ (3,923)</u>	<u>\$ 482,175</u>	<u>\$ 480,729</u>
Other Financing Sources (Uses): County Appropriations	<u>\$ 0</u>	<u>\$ 18,000</u>	<u>\$ 0</u>	<u>\$ 18,000</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 18,000</u>	<u>\$ 0</u>	<u>\$ 18,000</u>
Net Change in Fund Balance	<u>\$ 2,477</u>	<u>\$ 14,077</u>	<u>\$ 482,175</u>	<u>\$ 498,729</u>
Fund Balance, July 1, 2004	<u>13,862</u>	<u>84,518</u>	<u>352,850</u>	<u>451,230</u>
Fund Balance, June 30, 2005	<u>\$ 16,339</u>	<u>\$ 98,595</u>	<u>\$ 835,025</u>	<u>\$ 949,959</u>

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

FINDING 05.01 **THE DRUG TASK FORCE DID NOT DEPOSIT ALL FORFEITED FUNDS WITH THE COUNTY TRUSTEE**

The Drug Task Force did not deposit, with the county trustee, seized funds that had been forfeited to the task force by the Department of Safety.

RECOMMENDATION

The Drug Task Force should deposit with the county trustee on a current basis all seized funds that have been forfeited to the task force.

FINDING 05.02 **THE BOARD OF DIRECTORS DID NOT ASSUME OVERSIGHT RESPONSIBILITY**

The Drug Task Force's (DTF) Board of Directors did not assume oversight responsibility for the task force's operations. The board held only two meetings in 2005. Two meetings were not sufficient to review and approve all the task force's operations. Furthermore, auditors could not determine if the board had approved the DTF's budget and employee salaries.

RECOMMENDATION

The Board of Directors should meet regularly to approve and review the DTF's operations, including expenditures, personnel policies, controls over evidence, confiscations, and the status of cases. Minutes of these meetings should be documented and maintained on file.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2004)

Finding Number	Page Number	Subject
04.01	163	The Drug Task Force did not deposit seized funds with the county trustee within three days of collection

District Attorney General
Twenty-Fourth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,610	\$ 7,610
Equity in Pooled Cash and Investments:			
Cash with Trustee	66,573	26,172	92,745
Cash with Clerks, Register, and Sheriff	370	783	1,153
	<hr/>		
Total Assets	\$ 66,943	\$ 34,565	\$ 101,508
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 5,770	\$ 5,770
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 66,943	\$ 28,795	\$ 95,738
	<hr/>		
Total Liabilities and Fund Balances	\$ 66,943	\$ 34,565	\$ 101,508
	<hr/> <hr/>		

District Attorney General
Twenty-Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 0	\$ 273	\$ 273
District Attorney General Fees	16,574	0	16,574
Fines	0	49,739	49,739
Drug Task Force Forfeitures and Seizures	0	25,856	25,856
Proceeds from Confiscated Property	0	56,532	56,532
Other General Service Charges	0	1,560	1,560
Miscellaneous Refunds	550	1,242	1,792
Damages Recovered from Individuals	0	5,626	5,626
Drug Control Grants	0	89,135	89,135
Total Revenues	\$ 17,124	\$ 229,963	\$ 247,087
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 17,604	\$ 17,604
In-Service Training	0	1,575	1,575
Social Security	0	1,091	1,091
Employer Medicare	0	255	255
Unemployment Compensation	0	98	98
Advertising	0	563	563
Audit Services	0	1,041	1,041
Communications	639	21,206	21,845
Confidential Drug Enforcement Payments	0	14,378	14,378
Dues and Memberships	0	595	595
Maintenance and Repair Services:			
Building	0	285	285
Equipment	0	1,480	1,480
Vehicles	0	28,090	28,090
Postal Charges	8	159	167
Printing, Stationery, and Forms	0	340	340
Rentals	0	24,551	24,551
Tow-in Services	0	3,227	3,227
Travel	4,939	9,495	14,434
Tuition	2,730	1,621	4,351
Veterinary Services	0	46	46
Remittance of Revenues Collected	0	33,176	33,176
Other Contracted Services	0	5,653	5,653
Other Charges	2,000	0	2,000
Animal Food and Supplies	0	77	77

(Continued)

District Attorney General
Twenty-Fourth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Food Supplies	\$ 0	\$ 423	\$ 423
Gasoline	0	13,145	13,145
Law Enforcement Supplies	0	411	411
Office Supplies	1,072	6,325	7,397
Uniforms	0	1,997	1,997
Utilities	0	3,109	3,109
Water and Sewer	0	1,123	1,123
Building Contents Insurance	0	3,010	3,010
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	163	1,354	1,517
Vehicle and Equipment Insurance	0	8,099	8,099
Communication Equipment	0	60	60
Office Equipment	732	0	732
Law Enforcement Equipment	0	4,330	4,330
Total Expenditures	<u>\$ 12,283</u>	<u>\$ 210,092</u>	<u>\$ 222,375</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 4,841</u>	<u>\$ 19,871</u>	<u>\$ 24,712</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference - Salary and Benefits	\$ 0	\$ (3,474)	\$ (3,474)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(11,000)	(11,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (14,474)</u>	<u>\$ (14,474)</u>
Net Change in Fund Balance	\$ 4,841	\$ 5,397	\$ 10,238
Fund Balance, July 1, 2004	<u>62,102</u>	<u>23,398</u>	<u>85,500</u>
Fund Balance, June 30, 2005	<u>\$ 66,943</u>	<u>\$ 28,795</u>	<u>\$ 95,738</u>

TWENTY-FIFTH JUDICIAL DISTRICT

TWENTY-FIFTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Fifth Judicial District
Balance Sheet
June 30, 2005

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 53,620
Due from Other Governments	<u>944</u>
Total Assets	<u>\$ 54,564</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 54,564</u>
Total Fund Balance	<u>\$ 54,564</u>

District Attorney General
Twenty-Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 15,808
Total Revenues	<u>\$ 15,808</u>
 <u>Expenditures</u>	
In-Service Training	\$ 9,903
Dues and Memberships	315
Travel	954
Library Books/Media	366
Trustee's Commission	149
Office Equipment	5,564
Total Expenditures	<u>\$ 17,251</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (1,443)</u>
 Net Change in Fund Balance	 \$ (1,443)
Fund Balance, July 1, 2004	<u>56,007</u>
 Fund Balance, June 30, 2005	 <u><u>\$ 54,564</u></u>

TWENTY-SIXTH JUDICIAL DISTRICT

TWENTY-SIXTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Sixth Judicial District
Balance Sheet
June 30, 2005

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 218,480
Cash with Clerks, Register, and Sheriff	2,053
Due from Other Governments	<u>86</u>
Total Assets	<u>\$ 220,619</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 220,619</u>
Total Fund Balance	<u>\$ 220,619</u>

District Attorney General
Twenty-Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 36,917
Miscellaneous Refunds	321
Total Revenues	<u>\$ 37,238</u>
<u>Expenditures</u>	
Temporary Personnel	\$ 2,697
Communication	7,249
Dues and Memberships	2,214
Rent	25,912
Travel	19,747
Office Supplies	23,539
Trustee's Commission	380
Other Charges	14,199
Total Expenditures	<u>\$ 95,937</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (58,699)</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General	
Conference - Salaries and Benefits	<u>\$ (29,306)</u>
Net Change in Fund Balance	\$ (88,005)
Fund Balance, July 1, 2004	<u>308,624</u>
Fund Balance, June 30, 2005	<u><u>\$ 220,619</u></u>

TWENTY-SEVENTH JUDICIAL DISTRICT

TWENTY-SEVENTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Seventh Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 46,920	\$ 46,920
Equity in Pooled Cash and Investments:			
Cash with Trustee	113,657	44,222	157,879
Cash with Clerks, Register, and Sheriff	622	26	648
Due from Other Governments	988	10,650	11,638
	<hr/>		
Total Assets	<u>\$ 115,267</u>	<u>\$ 101,818</u>	<u>\$ 217,085</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 40,526	\$ 40,526
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 115,267	\$ 61,292	\$ 176,559
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 115,267</u>	<u>\$ 101,818</u>	<u>\$ 217,085</u>

District Attorney General
Twenty-Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,478	\$ 0	\$ 21,478
Officers Costs	0	486	486
Fines	0	15,975	15,975
Drug Task Force Forfeitures and Seizures	0	29,801	29,801
Miscellaneous Refunds	0	3,711	3,711
Drug Control Grants	0	104,149	104,149
Total Revenues	\$ 21,478	\$ 154,122	\$ 175,600
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 28,704	\$ 28,704
Social Security	0	1,780	1,780
Unemployment Compensation	0	28	28
Employer Medicare	0	416	416
Audit Services	0	1,053	1,053
Communication	1,189	6,611	7,800
Data Processing Services	0	1,158	1,158
Confidential Drug Enforcement Payments	0	19,909	19,909
Dues and Memberships	210	405	615
Freight Expenses	0	49	49
Maintenance Agreements	0	500	500
Maintenance and Repair Services:			
Equipment	0	180	180
Office Equipment	0	516	516
Vehicles	0	3,738	3,738
Postal Charges	0	260	260
Printing, Stationery, and Forms	5,211	254	5,465
Rentals	0	5,200	5,200
Travel	468	6,992	7,460
Tuition	0	3,080	3,080
Other Contracted Services	0	1,893	1,893
Data Processing Supplies	0	216	216
Gasoline	0	5,979	5,979

(Continued)

District Attorney General
Twenty-Seventh Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 2,935	\$ 2,935
Office Supplies	0	1,328	1,328
Road Signs	330	0	330
Uniforms	0	1,400	1,400
Other Supplies and Materials	0	1,869	1,869
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	215	158	373
In-Service Training	1,300	0	1,300
Other Charges	0	219	219
Data Processing Equipment	107	0	107
Law Enforcement Equipment	0	4,849	4,849
Motor Vehicles	0	13,000	13,000
Total Expenditures	<u>\$ 9,030</u>	<u>\$ 114,779</u>	<u>\$ 123,809</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 12,448</u>	<u>\$ 39,343</u>	<u>\$ 51,791</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference – Salaries and Benefits	\$ (20,014)	\$ (7,269)	\$ (27,283)
Transfers to Other Governmental Units – Salaries and Benefits	0	(6,920)	(6,920)
Total Other Financing Sources (Uses)	<u>\$ (20,014)</u>	<u>\$ (14,189)</u>	<u>\$ (34,203)</u>
Net Change in Fund Balance	\$ (7,566)	\$ 25,154	\$ 17,588
Fund Balance, July 1, 2004	122,833	36,138	158,971
Fund Balance, June 30, 2005	<u>\$ 115,267</u>	<u>\$ 61,292</u>	<u>\$ 176,559</u>

TWENTY-EIGHTH JUDICIAL DISTRICT

TWENTY-EIGHTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Eighth Judicial District
Balance Sheet
June 30, 2005

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 56,094
Cash with Clerks, Register, and Sheriff	362
Due from Other Governments	<u>1,267</u>
Total Assets	<u>\$ 57,723</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 57,723</u>
Total Fund Balance	<u>\$ 57,723</u>

District Attorney General
Twenty-Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 23,009
Total Revenues	<u>\$ 23,009</u>
 <u>Expenditures</u>	
In-Service Training	\$ 675
Communication	225
Dues and Memberships	210
Maintenance and Repair Services - Office Equipment	125
Rentals	2,805
Travel	530
Office Supplies	520
Trustee's Commission	234
Data Processing Equipment	2,339
Furniture and Fixtures	6,615
Total Expenditures	<u>\$ 14,278</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ 8,731</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys General	
Conference - Salaries and Benefits	<u>\$ (6,928)</u>
 Net Change in Fund Balance	 \$ 1,803
Fund Balance, July 1, 2004	<u>55,920</u>
 Fund Balance, June 30, 2005	 <u><u>\$ 57,723</u></u>

TWENTY-NINTH JUDICIAL DISTRICT

TWENTY-NINTH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Twenty-Ninth Judicial District
Balance Sheet
June 30, 2005

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 10,290
Cash with Clerks, Register, and Sheriff	969
Due from Other Governments	153
Due from Other Funds	<u>1,172</u>
Total Assets	<u><u>\$ 12,584</u></u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 12,584</u>
Total Fund Balance	<u><u>\$ 12,584</u></u>

District Attorney General
Twenty-Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 12,390
Total Revenues	<u>\$ 12,390</u>
 <u>Expenditures</u>	
In-Service Training	\$ 206
Communication	1,257
Dues and Memberships	1,570
Travel	416
Data Processing Supplies	4,000
Office Supplies	1,458
Trustee's Commission	121
In-Service Staff Development	25
Other Charges	12
Total Expenditures	<u>\$ 9,065</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ 3,325</u>
 Net Change in Fund Balance	 \$ 3,325
Balance, July 1, 2004	<u>9,259</u>
 Balance, June 30, 2005	 <u><u>\$ 12,584</u></u>

THIRTIETH JUDICIAL DISTRICT

THIRTIETH JUDICIAL DISTRICT

Our review disclosed no material findings and recommendations in this district.

District Attorney General
Thirtieth Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>ASSETS</u>						
Cash:						
Cash on Hand	\$ 0	\$ 13	\$ 10,877	\$ 0	\$ 0	\$ 10,890
Cash in Bank	0	0	9,232	0	0	9,232
Equity in Pooled Cash and Investments:						
Cash with Trustee	61,630	94,925	1,783,715	98	73,179	2,013,547
Cash with Clerks, Register, and Sheriff	9,532	0	0	0	0	9,532
Due from Other Governments	0	0	76,253	0	0	76,253
Total Assets	\$ 71,162	\$ 94,938	\$ 1,880,077	\$ 98	\$ 73,179	\$ 2,119,454

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 743	\$ 0	\$ 5,783	\$ 0	\$ 0	\$ 6,526
Due to Litigants, Heirs, and Others	0	0	1,221,951	0	0	1,221,951
Total Liabilities	\$ 743	\$ 0	\$ 1,227,734	\$ 0	\$ 0	\$ 1,228,477

Fund Balances

Unreserved:						
Undesignated	\$ 70,419	\$ 94,938	\$ 652,343	\$ 98	\$ 73,179	\$ 890,977
Total Liabilities and Fund Balances	\$ 71,162	\$ 94,938	\$ 1,880,077	\$ 98	\$ 73,179	\$ 2,119,454

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 105,328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 105,328
Fines	0	0	131,832	0	0	131,832
Drug Task Force Forfeitures and Seizures	0	0	2,040,680	0	0	2,040,680
Proceeds from Confiscated Property	0	0	336,183	0	0	336,183
Investment Income	1,301	2,192	12,882	2	1,611	17,986
Drug Control Grants	0	0	374,933	0	0	374,933
Insurance Recovery	0	0	500	0	0	500
Asset Forfeiture Funds	0	115,656	0	0	0	115,656
Miscellaneous Refunds	0	0	367	0	177	544
Total Revenues	\$ 106,629	\$ 117,848	\$ 2,897,377	\$ 2	\$ 1,788	\$ 3,123,642
<u>Expenditures</u>						
Other Salaries and Labor	\$ 14,556	\$ 0	\$ 265,140	\$ 0	\$ 0	\$ 279,696
Overtime Pay	0	0	6,407	0	0	6,407
State Retirement	0	0	29,459	0	0	29,459
Social Security	0	0	842	0	0	842
Life Insurance	0	0	1,714	0	0	1,714
Unemployment Compensation	0	0	868	0	0	868
Disability Insurance	0	0	1,148	0	0	1,148
Medical Insurance	0	0	20,037	0	0	20,037
Employee Medicare	0	0	3,098	0	0	3,098
Ammunition	0	0	2,019	0	0	2,019
Apparel - Employees	0	0	3,605	0	0	3,605
Bank Charges	0	0	66	0	0	66
Data Processing Supplies	11,233	100	5,020	0	0	16,353
Expendable Furniture and Equipment	0	0	15,265	0	0	15,265
Fleet Maintenance Services	0	0	85	0	0	85
Freight	0	0	170	0	0	170
Identification Expense	0	0	281	0	0	281
Memberships, Publications, and Dues	0	0	66	0	0	66
Materials and Supplies	0	0	20,800	0	0	20,800
Office Supplies	3,907	0	21,693	0	0	25,600
Petroleum Products	0	0	14,880	0	0	14,880
Petroleum Services	0	0	7,088	0	0	7,088
Photo, Maps, and Brouchers	0	0	49	0	0	49
Postage	0	0	438	0	0	438
Postal Services	0	0	1,102	0	0	1,102
Confidential Drug Enforcement Payments	0	0	29,604	0	0	29,604
Uniforms	0	0	8,597	0	0	8,597
Education and Training Expenses	0	0	12,406	0	0	12,406
Printing	0	0	1,393	0	0	1,393
Travel	3,873	8,992	10,220	0	0	23,085
Gasoline	0	1,299	0	0	0	1,299
Remittance of Revenues Collected	0	0	1,904,419	0	0	1,904,419
Insurance	0	0	415	0	0	415
Professional Fees	0	0	1,356	0	0	1,356
Communication	90	11,208	0	0	3,478	14,776
Communication Expense	0	0	20,622	0	0	20,622

(Continued)

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>						
Communication Service	\$ 0	\$ 0	\$ 2,856	\$ 0	\$ 0	\$ 2,856
Vehicle Repair	0	16,963	0	0	0	16,963
Maintenance Agreements	0	4,500	0	0	0	4,500
Maintenance Buildings and Grounds	0	0	19,612	0	0	19,612
Office Equipment	612	0	0	0	0	612
Maintenance - Vehicles (Outside)	0	0	15,521	0	0	15,521
Trustee's Commission	926	0	0	0	0	926
Workers Compensation	0	0	4,075	0	0	4,075
In-Service Training	0	11,302	0	0	0	11,302
Other Charges	154	64	0	0	0	218
Other Supplies and Materials	0	3,137	0	0	0	3,137
Printing, Stationery, and Forms	554	0	0	0	325	879
Rentals	0	0	120	0	818	938
Data Processing Equipment	0	26,506	0	0	0	26,506
Motor Vehicles	0	31,094	0	0	0	31,094
Total Expenditures	\$ 35,905	\$ 115,165	\$ 2,452,556	\$ 0	\$ 4,621	\$ 2,608,247
<u>Excess (Deficiency) of Revenues</u>						
Over Expenditures	\$ 70,724	\$ 2,683	\$ 444,821	\$ 2	\$ (2,833)	\$ 515,395
<u>Other Financing Sources (Uses)</u>						
Transfers to District Attorneys General						
Conference - Salary and Benefits	\$ (19,856)	\$ 0	\$ (61,332)	\$ 0	\$ (5,501)	\$ (86,689)
Transfers to Other Governmental Units -						
Salary and Benefits	0	0	(7,209)	0	0	(7,209)
Transfers to Other Governmental Units -						
Matching Share	(25,103)	0	0	0	0	(25,103)
Total Other Financing Sources (Uses)	\$ (44,959)	\$ 0	\$ (68,541)	\$ 0	\$ (5,501)	\$ (119,001)
<u>Net Change in Fund Balance</u>						
Balance, July 1, 2004	\$ 25,765	\$ 2,683	\$ 376,280	\$ 2	\$ (8,334)	\$ 396,394
	44,654	92,255	276,063	96	81,513	494,581
<u>Balance, June 30, 2005</u>						
	\$ 70,419	\$ 94,938	\$ 652,343	\$ 98	\$ 73,179	\$ 890,977

THIRTY-FIRST JUDICIAL DISTRICT

THIRTY-FIRST JUDICIAL DISTRICT

FINDING 05.01 **DRUG TASK FORCE FUNDS WERE NOT USED IN COMPLIANCE WITH STATE STATUTE**

The Drug Task Force (DTF) expended \$2,170 for training and travel for the district attorney general relating to the investigation and prosecution of drug and violent crimes. In addition, the DTF paid for monthly cellular telephone service for the district attorney general and three assistants during the year. Section 39-17-420(c), Tennessee Code Annotated, provides that all drug fines and forfeitures the DTF receives be used, "...exclusively in a drug enforcement or drug education program of the district ...". Therefore, the use of DTF funds to pay for training, travel, and cell telephones that are not used exclusively for drug enforcement and drug education is questionable. If the expenditure benefits both task force and non-task force activities, the costs should be allocated appropriately.

RECOMMENDATION

DTF disbursements from drug fines and forfeitures should be used only for drug enforcement or drug education as required by state statute.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2004)

Finding Number	Page Number	Subject
04.01	207	Drug Task Force funds were not used in compliance with state statutes

District Attorney General
Thirty-First Judicial District
Balance Sheet
June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,034	\$ 2,034
Cash in Bank	0	9,771	9,771
Equity in Pooled Cash and Investments:			
Cash with Trustee	9,367	3,781	13,148
Accounts Receivable	0	546	546
Total Assets	<u>\$ 9,367</u>	<u>\$ 16,132</u>	<u>\$ 25,499</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 266	\$ 266
<u>Fund Equity</u>			
Unreserved:			
Undesignated Fund Balance	\$ 9,367	\$ 15,866	\$ 25,233
Total Liabilities and Fund Balances	<u>\$ 9,367</u>	<u>\$ 16,132</u>	<u>\$ 25,499</u>

District Attorney General
Thirty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2005

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 13,934	\$ 13,934
District Attorney General Fees	15,687	0	15,687
Drug Task Force Forfeitures and Seizures	0	2,070	2,070
Miscellaneous Refunds	0	308	308
Total Revenues	<u>\$ 15,687</u>	<u>\$ 16,312</u>	<u>\$ 31,999</u>
<u>Expenditures</u>			
In-Service Training	\$ 815	\$ 4,099	\$ 4,914
Audit Services	0	1,522	1,522
Communication	239	2,945	3,184
Confidential Drug Enforcement Payments	0	360	360
Dues and Memberships	1,018	300	1,318
Janitorial Services	0	3,589	3,589
Maintenance and Repair - Equipment	554	0	554
Maintenance and Repair - Vehicles	0	331	331
Printing, Stationery, and Forms	437	0	437
Travel	1,695	429	2,124
Other Contracted Services	0	450	450
Gasoline	0	1,921	1,921
Periodicals	480	236	716
Law Enforcement Supplies	0	203	203
Other Supplies and Materials	2,340	6,095	8,435
Liability Insurance	0	1,171	1,171
Premiums on Corporate Surety Bonds	0	1,000	1,000
Trustee's Commission	140	131	271
Other Charges	821	54	875
Office Equipment	789	0	789
Total Expenditures	<u>\$ 9,328</u>	<u>\$ 24,836</u>	<u>\$ 34,164</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 6,359</u>	<u>\$ (8,524)</u>	<u>\$ (2,165)</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys			
General Conference:			
Salary Supplements	\$ 0	\$ (6,667)	\$ (6,667)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (6,667)</u>	<u>\$ (6,667)</u>
Net Change in Fund Balance	\$ 6,359	\$ (15,191)	\$ (8,832)
Fund Balance, July 1, 2004	<u>3,008</u>	<u>31,057</u>	<u>34,065</u>
Fund Balance, June 30, 2005	<u>\$ 9,367</u>	<u>\$ 15,866</u>	<u>\$ 25,233</u>