
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, 2007



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, 2007

DEPARTMENT OF AUDIT
JOHN G. MORGAN
Comptroller of the Treasury

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

JAMES R. ARNETTE
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, 2007

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2007. 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, 2007.

Results

Eleven 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 review, are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

FOURTH JUDICIAL DISTRICT

- ◆ The Drug Task Force Fund had a cash shortage of \$1,244 on June 30, 2007. This shortage resulted from the misappropriation of confidential investigative funds by an agent.

TENTH JUDICIAL DISTRICT

- ◆ The Drug Task Force Fund had a cash shortage of \$4,520 at June 30, 2005. This shortage resulted from evidence (\$3,200) and confidential investigative funds (\$1,320) being unaccounted. As of the date of this review, the shortage has not been liquidated.

TWELFTH JUDICIAL DISTRICT

- ◆ The District Attorney General's Office had not adopted written guidelines governing the use of cellular telephones, and the office paid \$2,344 in extra charges related to cellular telephone use during the year.
- ◆ Several law enforcement agencies participating in the interlocal agreement did not contribute to the operations of the Drug Task Force (DTF).
- ◆ The Board of Directors of the DTF did not assume sufficient oversight responsibility for the task force's operations.

THIRTEENTH JUDICIAL DISTRICT

- ◆ The Putnam County Executive's Office did not issue purchase orders for some applicable purchases of the Drug Task Force (DTF).
 - ◆ The DTF had deficiencies over inventory controls. Officers who were assigned laptop computers had not been required to account for the computers since they had been assigned.
 - ◆ Deficiencies were noted in Middle Tennessee Methamphetamine Task Force (MTMTF) expenditures. The Putnam County Executive's Office did not issue purchase orders for several applicable purchases of the MTMTF. Also, competitive bids were not solicited for the design and printing of MTMTF drug education handbooks at a cost of \$55,000 and for the purchase of computers and accessories (\$13,586).
 - ◆ Putnam County accounts for transactions of the MTMTF in an agency fund on deposit with the county trustee; however, the MTMTF maintained a checking account for the proceeds from the sale of methamphetamine toolkits. The following deficiencies were noted: (1) the MTMTF did not channel all of its activities through the county trustee's office which violates policies adopted by the MTMTF; (2) transactions related to the sale of the toolkits were not recorded in the accounting records of the Other Agency Fund; and (3) collections from the sale of the toolkits were not deposited to the office bank account within three days of collection as required by Section 5-8-207, Tennessee Code Annotated.
 - ◆ An employee of the MTMTF used personal funds totaling \$19,619 to purchase items for the MTMTF.
 - ◆ The MTMTF did not monitor a subrecipient of federal grant funds to ensure that the funds were used in accordance with grant guidelines.
-

FOURTEENTH JUDICIAL DISTRICT

- ◆ The Drug Task Force did not deposit some collections within three days of receipt as required by Section 5-8-207, Tennessee Code Annotated.
-

EIGHTEENTH JUDICIAL DISTRICT

- ◆ The Drug Task Force used confidential funds to pay some nonconfidential expenditures including clothing allowances (\$2,736) and reimbursements for out-of-town travel (\$2,494).
-

NINETENTH JUDICIAL DISTRICT

- ◆ The Board of Directors of the Drug Task Force did not assume sufficient oversight responsibility for the task force's operations.
-

TWENTY-FIRST JUDICIAL DISTRICT

- ◆ An employee of the District Attorney General's Office falsified travel claims totaling \$3,928.
-

TWENTY-THIRD JUDICIAL DISTRICT

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

TWENTY-FOURTH JUDICIAL DISTRICT

- ◆ The Board of Directors of the Drug Task Force did not assume sufficient oversight responsibility for the task force's operations.
-

THIRTY-FIRST JUDICIAL DISTRICT

- ◆ The Drug Task Force did not update its inventory records on a current basis. We noted a vehicle that was not included on the inventory listing.

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 30, 2008

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, 2007, 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, 2007

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
First	Carter Johnson Unicoi Washington	Tony Clark
Second	Sullivan	H. Greeley Wells
Third	Greene Hamblen Hancock Hawkins	C. Berkeley Bell
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Randall Nichols
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	William Paul Phillips
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Steven Bebb

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 E. Gibson
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Metropolitan Hartsville/Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William C. Whitesell
Seventeenth	Bedford Lincoln Marshall Metropolitan Government of Lynchburg, Moore	Charles Crawford
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. 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 L. Davis
Twenty-Second	Giles Lawrence Maury Wayne	Mike Bottoms
Twenty-Third	Cheatham Dickson Houston Humphreys Stewart	Dan M. Alsobrooks
Twenty-Fourth	Benton Carroll Decatur Hardin Henry	Hansel McCadams
Twenty-Fifth	Fayette Hardeman Lauderdale McNairy Tipton	D. Michael Dunavant
Twenty-Sixth	Chester Henderson Madison	James G. Woodall
Twenty-Seventh	Obion Weakley	Thomas A. 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 L. Gibbons
Thirty-First	Van Buren Warren	Lisa Zavogiannis

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, 2007, 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, Mediation Services Fund, Methamphetamine Task Force, 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: grants, investment income, miscellaneous refunds, contributions, 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, which generally includes sheriffs and police chiefs of participating law enforcement agencies within each judicial district, is governed by a board of directors.

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 the 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. This fund was closed during the year.

Metro/County Appropriations Fund

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

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.

Methamphetamine Task Force Fund

The Methamphetamine Task Force Fund consists of grant funds passed-through Tennessee Technological University and other grant income received by the Thirteenth Judicial District.

Other Funds

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. Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund), and certain forfeited funds (White Collar Crime 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 on the following page:

Fund	Balance 7-1-06	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-07
District Attorney General	\$ 1,875,608	\$ 1,398,907	\$ (1,071,194)	\$ (162,059)	\$ 2,041,262
Drug Task Force	11,941,179	14,078,651	(12,278,608)	(118,534)	13,622,688
Federal Asset Forfeiture	57,816	204,336	(175,727)	0	86,425
DUI Task Force	3,248	0	0	(3,248)	0
Metro/County Appropriations	105,792	579,457	(5,248,251)	4,648,304	85,302
Mediation Services	13,472	112,422	(74,650)	37,000	88,244
Methamphetamine Task Force	23,243	245,321	(241,340)	0	27,224
Other	74,588	638,916	(591,011)	(2,291)	120,202
Total	\$ 14,094,946	\$ 17,258,010	\$ (19,680,781)	\$ 4,399,172	\$ 16,071,347

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	\$ 231,810
Third	20,614
Sixth	2,242,343
Seventh	46,348
Eighth	183,936
Eleventh	801,055
Sixteenth	62,654
Eighteenth	3,600
Nineteenth	85,783
Twentieth	4,588,344 *
Twenty-Second	110,873
Twenty-Third	58,149 *
Twenty-Sixth	96,483
Twenty-Seventh	23,296
Thirtieth	<u>7,473,776</u>
Total	<u>\$ 16,029,064</u>

* 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 County Appropriations Fund.

SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2007. 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, 2007. 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. Eleven 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 response from the District Attorney General of the Twenty-First Judicial District is 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

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

District Attorney General
First Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,503	\$ 3,503
Cash in Bank	0	2,451	2,451
Equity in Pooled Cash and Investments:			
Cash with Trustee	5,660	231,637	237,297
Accounts Receivable	0	6,420	6,420
Due from Other Governments	1,562	39,365	40,927
Total Assets	<u>\$ 7,222</u>	<u>\$ 283,376</u>	<u>\$ 290,598</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,584	\$ 61,557	\$ 65,141
Due to the State of Tennessee	0	18,678	18,678
Due to Litigants, Heirs, and Others	0	72,311	72,311
Total Liabilities	<u>\$ 3,584</u>	<u>\$ 152,546</u>	<u>\$ 156,130</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 3,638	\$ 130,830	\$ 134,468
Total Liabilities and Fund Balances	<u>\$ 7,222</u>	<u>\$ 283,376</u>	<u>\$ 290,598</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Other Statutory Local Taxes	\$ 0	\$ 3,211	\$ 3,211
District Attorney General Fees	19,937	0	19,937
Drug Control Fines	0	71,464	71,464
Drug Task Force Forfeitures and Seizures	0	56,427	56,427
Proceeds from Confiscated Property	0	42,142	42,142
Investment Income	0	5,646	5,646
Miscellaneous Refunds	75	6,710	6,785
Contributions and Gifts	0	40,000	40,000
Drug Task Force Grant	0	84,000	84,000
Total Revenues	<u>\$ 20,012</u>	<u>\$ 309,600</u>	<u>\$ 329,612</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,958	\$ 18,958
Clerical Personnel	15,043	23,852	38,895
In-Service Training	3,607	0	3,607
Other Fringe Benefits	1,151	4,660	5,811
Communication	0	21,112	21,112
Contracts with Government Agencies	0	30,522	30,522
Confidential Drug Enforcement Payments	0	91,308	91,308
Dues and Memberships	300	705	1,005
Freight Expenses	0	176	176
Maintenance and Repair Services - Vehicles	0	827	827
Postal Charges	0	39	39
Rentals	0	12,072	12,072
Tow-in Services	0	4,011	4,011
Travel	464	5,885	6,349
Remittance of Revenues Collected	0	43,180	43,180
Other Contracted Services	0	5,681	5,681
Custodial Supplies	294	0	294
Electricity	0	7,281	7,281
Gasoline	0	11,911	11,911

(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	\$ 4,967	\$ 4,967
Office Supplies	499	7,745	8,244
Periodicals	0	129	129
Other Supplies and Materials	1,809	11,292	13,101
Building and Contents Insurance	0	649	649
Judgments	0	8,322	8,322
Trustee's Commissions	184	1,746	1,930
Other Charges	707	6,704	7,411
Jury and Witness Fees	31	0	31
Total Expenditures	<u>\$ 24,089</u>	<u>\$ 323,734</u>	<u>\$ 347,823</u>
Net Change in Fund Balance	\$ (4,077)	\$ (14,134)	\$ (18,211)
Fund Balance, July 1, 2006	<u>7,715</u>	<u>144,964</u>	<u>152,679</u>
Fund Balance, June 30, 2007	<u>\$ 3,638</u>	<u>\$ 130,830</u>	<u>\$ 134,468</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, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 56,573	\$ 56,573
Cash in Bank	0	1,573	1,573
Equity in Pooled Cash and Investments:			
Cash with Trustee	7,865	80,989	88,854
Cash with Clerks, Register, and Sheriff	727	208	935
Due from Other Governments	0	12,851	12,851
Total Assets	<u>\$ 8,592</u>	<u>\$ 152,194</u>	<u>\$ 160,786</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 843	\$ 843
Total Liabilities	<u>\$ 0</u>	<u>\$ 843</u>	<u>\$ 843</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 8,592	\$ 151,351	\$ 159,943
Total Liabilities and Fund Balances	<u>\$ 8,592</u>	<u>\$ 152,194</u>	<u>\$ 160,786</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,582	\$ 0	\$ 13,582
Drug Control Fines	0	3,275	3,275
Drug Task Force Forfeitures and Seizures	0	69,118	69,118
Miscellaneous Refunds	0	217	217
Drug Task Force Grant	0	90,281	90,281
Total Revenues	<u>\$ 13,582</u>	<u>\$ 162,891</u>	<u>\$ 176,473</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,900	\$ 18,900
Secretary(s)	0	23,155	23,155
Temporary Personnel	25	0	25
Other Fringe Benefits	0	4,796	4,796
Advertising	0	463	463
Audit Services	0	1,891	1,891
Communication	286	9,990	10,276
Confidential Drug Enforcement Payments	0	23,935	23,935
Contracts with Private Agencies	0	1,224	1,224
Dues and Memberships	2,290	0	2,290
Janitorial Services	1,700	0	1,700
Legal Services	0	359	359
Licenses	149	0	149
Maintenance and Repair Services:			
Equipment	0	403	403
Office Equipment	0	75	75
Vehicles	0	2,390	2,390
Postal Charges	0	1,076	1,076
Printing, Stationery, and Forms	1,232	93	1,325
Rentals	0	11,567	11,567
Tow-in Services	0	355	355

(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	\$ 4,228	\$ 4,515	\$ 8,743
Tuition	3,695	340	4,035
Other Contracted Services	603	10,113	10,716
Custodial Supplies	0	78	78
Data Processing Supplies	231	948	1,179
Gasoline	0	10,791	10,791
Law Enforcement Supplies	0	792	792
Library Books/Media	1,336	0	1,336
Office Supplies	0	1,773	1,773
Periodicals	711	0	711
Uniform	0	242	242
Utilities	0	2,020	2,020
Other Supplies and Materials	0	704	704
Building and Contents Insurance	0	3,798	3,798
Premiums on Corporate Surety Bond	0	108	108
Worker's Compensation Insurance	0	350	350
Trustee's Commissions	112	170	282
Other Charges	0	100	100
Furniture and Fixtures	318	0	318
Law Enforcement Equipment	0	18,071	18,071
Office Equipment	0	6,966	6,966
Motor Vehicles	0	43,700	43,700
Total Expenditures	<u>\$ 16,916</u>	<u>\$ 206,251</u>	<u>\$ 223,167</u>
Net Change in Fund Balance	\$ (3,334)	\$ (43,360)	\$ (46,694)
Fund Balance, July 1, 2006	<u>11,926</u>	<u>194,711</u>	<u>206,637</u>
Fund Balance, June 30, 2007	<u>\$ 8,592</u>	<u>\$ 151,351</u>	<u>\$ 159,943</u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

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

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 12,722	\$ 12,722
Cash in Bank	0	997	997
Equity in Pooled Cash and Investments:			
Cash with Trustee	135,926	9,431	145,357
Cash with Clerks, Register, and Sheriff	839	1,086	1,925
Due from Other Governments	1,721	5,371	7,092
Total Assets	<u>\$ 138,486</u>	<u>\$ 29,607</u>	<u>\$ 168,093</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 200	\$ 2,422	\$ 2,622
Due to Greene County	0	6,138	6,138
Due to Litigants, Heirs, and Others	0	9,506	9,506
Total Liabilities	<u>\$ 200</u>	<u>\$ 18,066</u>	<u>\$ 18,266</u>
<u>Fund Balances</u>			
Reserve for Encumbrances	\$ 32	\$ 0	\$ 32
Unreserved:			
Undesignated	138,254	11,541	149,795
Total Fund Balances	<u>\$ 138,286</u>	<u>\$ 11,541</u>	<u>\$ 149,827</u>
Total Liabilities and Fund Balances	<u>\$ 138,486</u>	<u>\$ 29,607</u>	<u>\$ 168,093</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,795	\$ 0	\$ 37,795
Drug Control Fines	0	14,478	14,478
Drug Task Force Forfeitures and Seizures	0	26,960	26,960
Investment Income	0	122	122
Drug Task Force Grant	0	74,975	74,975
Donations	0	8,500	8,500
Total Revenues	\$ 37,795	\$ 125,035	\$ 162,830
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 27,800	\$ 27,800
Clerical Personnel	0	25,626	25,626
Other Fringe Benefits	0	13,525	13,525
Communication	47	12,372	12,419
Confidential Drug Enforcement Payments	0	26,621	26,621
Dues and Memberships	915	300	1,215
Evaluation and Testing	150	0	150
Maintenance and Repair Services - Vehicles	0	3,894	3,894
Postal Charges	0	1,086	1,086
Travel	5,414	424	5,838
Tuition	8,208	1,835	10,043
Remittance of Revenues Collected	0	2,262	2,262
Other Contracted Services	1,953	7,582	9,535
Equipment and Machinery Parts	0	4,485	4,485
Garage Supplies	0	216	216
Gasoline	0	12,017	12,017
Office Supplies	287	3,615	3,902
Tires and Tubes	0	1,562	1,562
Other Supplies and Materials	0	438	438
Premium on Corporate Surety Bond	0	175	175
Other Charges	335	0	335

(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>			
Furniture and Fixtures	\$ 21,064	\$ 0	\$ 21,064
Law Enforcement Equipment	0	1,696	1,696
Office Equipment	10,467	0	10,467
Total Expenditures	<u>\$ 48,840</u>	<u>\$ 147,531</u>	<u>\$ 196,371</u>
Net Change in Fund Balance	\$ (11,045)	\$ (22,496)	\$ (33,541)
Prior-Period Adjustment (1)	0	13,260	13,260
Fund Balance, July 1, 2006	<u>149,331</u>	<u>20,777</u>	<u>170,108</u>
Fund Balance, June 30, 2007	<u><u>\$ 138,286</u></u>	<u><u>\$ 11,541</u></u>	<u><u>\$ 149,827</u></u>

(1) Prior-period adjustment due to the overstatement of liabilities at June 30, 2006.

FOURTH JUDICIAL DISTRICT

FOURTH JUDICIAL DISTRICT

FINDING 07.01 **THE DRUG TASK FORCE FUND HAD A CASH SHORTAGE OF \$1,244 ON JUNE 30, 2007**

As noted in the prior year report, on October 10, 2006, the Drug Task Force director dismissed an agent for misappropriation of confidential investigative funds of the Judicial District Drug Task Force. The director contacted the Fourth Judicial District Attorney General's Office, and the case was referred to the Tennessee Bureau of Investigation (TBI). On October 13, 2006, the dismissed agent, through his attorney remitted \$4,460 to the director to restore funds acknowledged to have been taken by the former agent. Our examination determined that the actual cash shortage was \$5,704 on October 10, 2006, leaving a balance of \$1,244 which had not been liquidated as of June 30, 2007. The TBI investigation resulted in the former agent being indicted on February 20, 2007, on two counts of theft over \$1,000. This case has not yet been tried.

RECOMMENDATION

Officials should seek restitution of the remaining cash shortage of \$1,244.

PRIOR-YEAR FINDING NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2006)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.01	41	The Drug Task Force Fund had a cash shortage of \$5,704 on October 10, 2006, of which \$1,244 had not been liquidated as of June 30, 2007.

District Attorney General
Fourth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 18,860	\$ 18,860
Cash in Bank	0	35,246	35,246
Equity in Pooled Cash and Investments:			
Cash with Trustee	7,589	165,427	173,016
Cash with Clerks, Register, and Sheriff	1,694	901	2,595
Due from Other Governments	0	10,686	10,686
Cash Shortage	0	1,244	1,244
Total Assets	<u>\$ 9,283</u>	<u>\$ 232,364</u>	<u>\$ 241,647</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payables	\$ 39	\$ 461	\$ 500
Due to Litigants, Heirs, and Others	0	35,816	35,816
Total Liabilities	<u>\$ 39</u>	<u>\$ 36,277</u>	<u>\$ 36,316</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 9,244</u>	<u>\$ 196,087</u>	<u>\$ 205,331</u>
Total Liabilities and Fund Balances	<u>\$ 9,283</u>	<u>\$ 232,364</u>	<u>\$ 241,647</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,920	\$ 0	\$ 12,920
Drug Control Fines	0	19,978	19,978
Drug Task Force Forfeitures and Seizures	0	148,823	148,823
Miscellaneous Refunds	600	111	711
Insurance Recovery	0	2,118	2,118
Investment Income	0	708	708
Drug Task Force Grant	0	93,963	93,963
Total Revenues	\$ 13,520	\$ 265,701	\$ 279,221
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 41,859	\$ 41,859
Salary Supplements	0	1,500	1,500
Clerical Personnel	0	34,185	34,185
Advertising	0	501	501
Audit Services	0	1,131	1,131
Communication	4,954	8,282	13,236
Confidential Drug Enforcement Payments	0	48,822	48,822
Dues and Memberships	615	0	615
Janitorial Services	0	1,100	1,100
Licenses	0	72	72
Maintenance Agreements	0	3,018	3,018
Maintenance and Repair Services:			
Equipment	0	742	742
Office	0	190	190
Vehicles	0	6,336	6,336
Postal Charges	0	355	355
Printing, Stationery, and Forms	0	130	130
Rentals	0	15,100	15,100
Tow-in Services	0	175	175

(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	\$ 2,778	\$ 521	\$ 3,299
Tuition	754	337	1,091
Electricity	0	1,498	1,498
Gasoline	0	14,516	14,516
Law Enforcement Supplies	0	1,351	1,351
Office Supplies	307	717	1,024
Other Supplies and Materials	1,012	30	1,042
Building and Contents Insurance	0	785	785
Premiums on Corporate Surety Bond	0	350	350
Trustee's Commissions	45	2,074	2,119
Data Processing Supplies	0	988	988
Law Enforcement Equipment	0	66	66
Other Charges	2,522	0	2,522
Office Equipment	1,274	0	1,274
Total Expenditures	<u>\$ 14,261</u>	<u>\$ 186,731</u>	<u>\$ 200,992</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (741)</u>	<u>\$ 78,970</u>	<u>\$ 78,229</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (2,560)</u>	<u>\$ 0</u>	<u>\$ (2,560)</u>
Net Change in Fund Balance	\$ (3,301)	\$ 78,970	\$ 75,669
Fund Balance, July 1, 2006	<u>12,545</u>	<u>117,117</u>	<u>129,662</u>
Fund Balance, June 30, 2007	<u><u>\$ 9,244</u></u>	<u><u>\$ 196,087</u></u>	<u><u>\$ 205,331</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, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,401	\$ 11,401
Cash in Bank	0	3,180	3,180
Equity in Pooled Cash and Investments:			
Cash with Trustee	76,112	1,056,085	1,132,197
Cash with Clerks, Register, and Sheriff	1,372	0	1,372
Accounts Receivable	0	5,445	5,445
Due from Other Governments	395	10	405
Total Assets	\$ 77,879	\$ 1,076,121	\$ 1,154,000
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,244	\$ 1,244
Due to Litigants, Heirs, and Others	0	83,061	83,061
Total Liabilities	\$ 0	\$ 84,305	\$ 84,305
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 77,879	\$ 991,816	\$ 1,069,695
Total Liabilities and Fund Balances	\$ 77,879	\$ 1,076,121	\$ 1,154,000

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 20,496	\$ 0	\$ 20,496
Drug Control Fines	0	49,403	49,403
Drug Task Force Forfeitures and Seizures	0	345,206	345,206
Investment Income	5,996	65,833	71,829
Miscellaneous Refunds	0	7,050	7,050
Contributions and Gifts	0	24,000	24,000
Other State Revenues	0	10,588	10,588
Other	0	9	9
Total Revenues	\$ 26,492	\$ 502,089	\$ 528,581
<u>Expenditures</u>			
Communication	\$ 0	\$ 15,708	\$ 15,708
Confidential Drug Enforcement Payments	0	21,475	21,475
Janitorial Services	0	1,900	1,900
Operating Lease Payments	0	32,778	32,778
Licenses	0	126	126
Maintenance and Repair Services - Equipment	0	119	119
Postal Charges	0	49	49
Printing, Stationery, and Forms	0	821	821
Travel	0	6,598	6,598
Tuition	0	1,720	1,720
Other Contracted Services	0	225	225
Law Enforcement Supplies	0	1,427	1,427
Office Supplies	0	1,921	1,921
Utilities	0	3,150	3,150
Premiums on Corporate Surety Bonds	0	262	262
Periodicals	64	0	64
Trustee's Commissions	251	1,216	1,467
Other Charges	0	5,970	5,970
Data Processing Equipment	0	2,770	2,770

(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>			
Furniture and Fixtures	\$ 0	\$ 1,654	\$ 1,654
Law Enforcement Equipment	0	10,898	10,898
Motor Vehicles	0	11,367	11,367
Land	0	125,000	125,000
Site Development	0	19,600	19,600
Total Expenditures	<u>\$ 315</u>	<u>\$ 266,754</u>	<u>\$ 267,069</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 26,177</u>	<u>\$ 235,335</u>	<u>\$ 261,512</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (50,000)	\$ 0	\$ (50,000)
Transfers to the Blount County General Fund - Salary Supplements	0	(31,000)	(31,000)
Total Other Financing Sources (Uses)	<u>\$ (50,000)</u>	<u>\$ (31,000)</u>	<u>\$ (81,000)</u>
Net Change in Fund Balance	\$ (23,823)	\$ 204,335	\$ 180,512
Fund Balance, July 1, 2006	<u>101,702</u>	<u>787,481</u>	<u>889,183</u>
Fund Balance, June 30, 2007	<u>\$ 77,879</u>	<u>\$ 991,816</u>	<u>\$ 1,069,695</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, 2007

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

 Cash with Trustee

\$ 192,752

Total Assets

\$ 192,752

FUND BALANCE

Unreserved:

 Undesignated

\$ 192,752

Total Fund Balance

\$ 192,752

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 84,979
Total Revenues	<u>\$ 84,979</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 45,473
Other Fringe Benefits	4,498
Maintenance Agreements	<u>28,150</u>
Total Expenditures	<u>\$ 78,121</u>
 Net Change in Fund Balance	 \$ 6,858
Fund Balance, July 1, 2006	<u>185,894</u>
 Fund Balance, June 30, 2007	 <u><u>\$ 192,752</u></u>

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, 2007

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 14,730

Cash with Clerks, Register, and Sheriff

1,101

Total Assets

\$ 15,831

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 1,750

Due to Other Funds

286

Total Liabilities

\$ 2,036

Fund Balance

Unreserved:

Undesignated

\$ 13,795

Total Liabilities and Fund Balance

\$ 15,831

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 17,045
Total Revenues	<u>\$ 17,045</u>
<u>Expenditures</u>	
Clerical Personnel	\$ 2,029
Other Fringe Benefits	603
Communication	506
Dues and Memberships	879
Printing, Stationery, and Forms	623
Travel	906
Other Contracted Services	1,965
Periodicals	700
Uniforms	881
Other Supplies and Materials	3,748
Trustee's Commissions	120
In-Service/Staff Development	1,175
Other Charges	700
Data Processing Equipment	1,424
Furniture and Fixtures	5,634
Law Enforcement Equipment	2,632
Office Equipment	1,992
Total Expenditures	<u>\$ 26,517</u>
Net Change in Fund Balance	\$ (9,472)
Fund Balance, July 1, 2006	<u>23,267</u>
Fund Balance, June 30, 2007	<u><u>\$ 13,795</u></u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

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

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,739	\$ 1,739
Cash in Bank	0	1,865	1,865
Equity in Pooled Cash and Investments:			
Cash with Trustee	129,364	28,945	158,309
Cash with Clerks, Register, and Sheriff	3,183	0	3,183
Accounts Receivable	8,362	5,244	13,606
Total Assets	<u>\$ 140,909</u>	<u>\$ 37,793</u>	<u>\$ 178,702</u>

LIABILITIES AND FUND BALANCES

Liabilities			
Accounts Payable	\$ 2,010	\$ 0	\$ 2,010
Due to Scott County	125	0	125
Total Liabilities	<u>\$ 2,135</u>	<u>\$ 0</u>	<u>\$ 2,135</u>
Fund Balances			
Unreserved:			
Undesignated	\$ 138,774	\$ 37,793	\$ 176,567
Total Liabilities and Fund Balances	<u>\$ 140,909</u>	<u>\$ 37,793</u>	<u>\$ 178,702</u>

In addition to the current liabilities reflected above, the Eighth Judicial District Drug Task Force has entered into three long-term notes for the purchase of vehicles:

<u>Description</u>	<u>Monthly Payment</u>	<u>Payments Remaining</u>	<u>Principal Balance</u>
Vehicle 1 (Issued 5-19-05, Maturity 5-19-10)	\$ 501	35 \$	15,899
Vehicle 2 (Issued 8-6-05, Maturity 8-6-10)	484	38	16,537
Vehicle 3 (Issued 8-20-05, Maturity 8-20-10)	240	38	8,908

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
Other Statutory Local Taxes	\$ 0	\$ 1,058	\$ 0	\$ 1,058
District Attorney General Fees	147,285	0	0	147,285
Miscellaneous Receipts	834	6,337	0	7,171
Drug Task Force Forfeitures and Seizures	0	158,610	0	158,610
Drug Task Force Grant	0	84,000	0	84,000
Law Enforcement Grants	0	3,206	23,666	26,872
Contributions	0	10,000	0	10,000
Total Revenues	\$ 148,119	\$ 263,211	\$ 23,666	\$ 434,996
<u>Expenditures</u>				
Assistants	\$ 0	\$ 0	\$ 22,327	\$ 22,327
Supervisor/Director	0	34,632	0	34,632
Clerical Personnel	13,062	24,454	0	37,516
Other Salaries and Wages	0	47,840	0	47,840
Other Fringe Benefits	990	34,646	0	35,636
Bank Charges	0	825	0	825
Communication	5,729	10,744	0	16,473
Confidential Drug Enforcement Payments	0	10,320	0	10,320
Dues and Memberships	1,215	0	0	1,215
Maintenance and Repair Services - Vehicles	0	13,067	0	13,067
Postage Charges	0	38	0	38
Rentals	0	12,728	0	12,728
Tow-in Services	0	1,045	0	1,045
Travel	14,121	5,349	1,339	20,809
Tuition and Conference Fees	1,505	0	0	1,505
Other Contracted Services	11,646	2,739	0	14,385
Electricity	0	1,255	0	1,255
Gasoline	0	16,508	0	16,508
Law Enforcement Supplies	0	2,888	0	2,888
Natural Gas	0	380	0	380
Office Supplies	2,539	2,980	0	5,519
Periodicals	2,682	0	0	2,682
Water and Sewer	0	604	0	604
Other Supplies and Materials	2,666	0	0	2,666
Premiums on Corporate Surety Bonds	0	583	0	583

(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>				
Trustee's Commissions	\$ 1,442	\$ 1,799	\$ 0	\$ 3,241
Vehicle and Equipment Insurance	0	4,409	0	4,409
Workers' Compensation Coverage	0	5,857	0	5,857
Other Charges	0	500	0	500
Loan Payments	0	14,703	0	14,703
Furniture and Fixtures	3,189	0	0	3,189
Office Equipment	1,673	10,856	0	12,529
Total Expenditures	<u>\$ 62,459</u>	<u>\$ 261,749</u>	<u>\$ 23,666</u>	<u>\$ 347,874</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 85,660</u>	<u>\$ 1,462</u>	<u>\$ 0</u>	<u>\$ 87,122</u>
Other Financing Sources (Uses):				
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (11,687)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11,687)</u>
Total Other Financing Sources (Uses)	<u>\$ (11,687)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11,687)</u>
Net Change in Fund Balance	\$ 73,973	\$ 1,462	\$ 0	\$ 75,435
Fund Balance, July 1, 2006	<u>64,801</u>	<u>36,331</u>	<u>0</u>	<u>101,132</u>
Fund Balance, June 30, 2007	<u>\$ 138,774</u>	<u>\$ 37,793</u>	<u>\$ 0</u>	<u>\$ 176,567</u>

NINTH JUDICIAL DISTRICT

NINTH JUDICIAL DISTRICT

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

District Attorney General
Ninth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 19	\$ 19
Equity in Pooled Cash and Investments:			
Cash with Trustee	16,309	33,671	49,980
Cash with Clerks, Register, and Sheriff	725	33	758
Accounts Receivable	0	904	904
Due from Other Governments	1,124	172	1,296
Total Assets	<u>\$ 18,158</u>	<u>\$ 34,799</u>	<u>\$ 52,957</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,668	\$ 1,668
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,668</u>	<u>\$ 1,668</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 18,158	\$ 33,131	\$ 51,289
Total Liabilities and Fund Balances	<u>\$ 18,158</u>	<u>\$ 34,799</u>	<u>\$ 52,957</u>

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,150	\$ 0	\$ 26,150
Drug Control Fines	0	7,935	7,935
Drug Task Force Forfeitures and Seizures	0	32,364	32,364
Investment Income	0	4	4
Contributions and Gifts	5,000	0	5,000
Other State Revenue	0	30	30
Drug Task Force Grant	0	81,691	81,691
Other Direct Federal Revenue	0	2,894	2,894
Total Revenues	\$ 31,150	\$ 124,918	\$ 156,068
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 37,500	\$ 37,500
Clerical Personnel	0	6,213	6,213
Salary Supplements	0	20,911	20,911
Other Fringe Benefits	0	17,132	17,132
Advertising	0	223	223
Bank Charges	0	69	69
Communication	263	6,072	6,335
Dues and Memberships	315	225	540
Licenses	0	174	174
Maintenance Agreements	0	756	756
Maintenance and Repair Services - Vehicles	0	527	527
Postal Charges	0	85	85
Printing, Stationery, and Forms	1,304	14	1,318
Rentals	3,600	2,437	6,037
Tow-in Services	0	150	150
Travel	5,085	1,077	6,162
Remittance of Revenues Collected	0	2,894	2,894
Gasoline	0	4,618	4,618
Law Enforcement Supplies	0	428	428

(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>			
Office Supplies	\$ 0	\$ 825	\$ 825
Tires and Tubes	0	331	331
Other Supplies and Materials	1,025	6,430	7,455
Liability Insurance	0	213	213
Premium on Corporate Surety Bond	0	270	270
Trustee's Commissions	331	1,289	1,620
Vehicle and Equipment Insurance	0	1,200	1,200
Workers' Compensation Insurance	0	236	236
Other Charges	4,557	0	4,557
Office Equipment	987	0	987
Total Expenditures	<u>\$ 17,467</u>	<u>\$ 112,299</u>	<u>\$ 129,766</u>
Net Change in Fund Balance	\$ 13,683	\$ 12,619	\$ 26,302
Fund Balance, July 1, 2006	<u>4,475</u>	<u>20,512</u>	<u>24,987</u>
Fund Balance, June 30, 2007	<u><u>\$ 18,158</u></u>	<u><u>\$ 33,131</u></u>	<u><u>\$ 51,289</u></u>

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

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

FINDING 07.01 **A CASH SHORTAGE REPORTED IN PRIOR YEARS HAS NOT BEEN LIQUIDATED**

As noted in the report for the year ended June 30, 2005, the Drug Task Force had a cash shortage of \$4,520. This cash shortage resulted from evidence (\$3,200) and confidential investigative funds (\$1,320) being unaccounted. As of the date of this report, the cash shortage has not been liquidated.

RECOMMENDATION

Officials should pursue the liquidation of the cash shortage.

PRIOR-YEAR FINDING NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2006)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.01	79	A cash shortage reported in the prior year has not been liquidated

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 10,778	\$ 10,778
Cash in Bank	0	686,854	686,854
Equity in Pooled Cash and Investments:			
Cash with Trustee	57,750	2,090,024	2,147,774
Accounts Receivable	4,567	13,469	18,036
Cash Shortage	0	4,520	4,520
	<hr/>		
Total Assets	\$ 62,317	\$ 2,805,645	\$ 2,867,962
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 721	\$ 11,374	\$ 12,095
Due to Litigants, Heirs, and Others	0	686,854	686,854
Total Liabilities	\$ 721	\$ 698,228	\$ 698,949
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 61,596	\$ 2,107,417	\$ 2,169,013
	<hr/>		
Total Liabilities and Fund Balances	\$ 62,317	\$ 2,805,645	\$ 2,867,962
	<hr/> <hr/>		

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 63,544	\$ 0	\$ 63,544
Drug Control Fines	0	53,208	53,208
Drug Task Force Forfeitures and Seizures	0	466,691	466,691
Investment Income	0	82,544	82,544
Contributions and Gifts	0	2,000	2,000
Drug Task Force Grant	0	60,000	60,000
Federal Asset Forfeiture Funds	0	7,475	7,475
Total Revenues	\$ 63,544	\$ 671,918	\$ 735,462
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 432,718	\$ 432,718
Clerical Personnel	2,721	0	2,721
Secretary(s)	0	47,252	47,252
In-Service Training	477	7,953	8,430
Social Security	208	36,127	36,335
State Retirement	0	33,433	33,433
Employee and Dependent Insurance	0	47,606	47,606
Life Insurance	0	1,107	1,107
Unemployment Compensation	16	901	917
Audit Services	0	8,005	8,005
Bank Charges	0	1,676	1,676
Communications	6,811	19,913	26,724
Contributions	0	20,000	20,000
Consultants	0	506	506
Confidential Drug Enforcement Payments	0	25,293	25,293
Dues and Memberships	300	465	765
Laundry Services	0	463	463
Maintenance and Repair Services - Buildings	0	94,805	94,805
Maintenance and Repair Services - Vehicles	0	24,197	24,197

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Medical and Dental	\$ 0	\$ 253	\$ 253
Rentals	0	20,211	20,211
Travel	7,318	19,441	26,759
Veterinary Services	0	680	680
Animal Food and Supplies	0	1,803	1,803
Gasoline	0	34,992	34,992
Law Enforcement Supplies	0	15,507	15,507
Office Supplies	5,266	31,359	36,625
Uniforms	0	8,923	8,923
Utilities	0	5,896	5,896
Other Supplies and Materials	3,531	0	3,531
Trustee's Commissions	610	0	610
Workers' Compensation Insurance	7	11,754	11,761
Law Enforcement Equipment	0	85,164	85,164
Motor Vehicles	0	57,188	57,188
Office Equipment	619	18,596	19,215
Total Expenditures	<u>\$ 27,884</u>	<u>\$ 1,114,187</u>	<u>\$ 1,142,071</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 35,660</u>	<u>\$ (442,269)</u>	<u>\$ (406,609)</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (1,037)</u>	<u>\$ 0</u>	<u>\$ (1,037)</u>
Total Other Financing Sources (Uses)	<u>\$ (1,037)</u>	<u>\$ 0</u>	<u>\$ (1,037)</u>
Net Change in Fund Balance	\$ 34,623	\$ (442,269)	\$ (407,646)
Fund Balance, July 1, 2006	<u>26,973</u>	<u>2,549,686</u>	<u>2,576,659</u>
Fund Balance, June 30, 2007	<u><u>\$ 61,596</u></u>	<u><u>\$ 2,107,417</u></u>	<u><u>\$ 2,169,013</u></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, 2007

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$	53,829
Due from State of Tennessee		<u>1,102</u>

Total Assets	\$	<u>54,931</u>
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FUND BALANCE

Unreserved:

Undesignated	\$	<u>54,931</u>
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Total Fund Balance	\$	<u>54,931</u>
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District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 38,380
Investment Income	1,952
Total Revenues	<u>\$ 40,332</u>
<u>Expenditures</u>	
Postal Charges	\$ 630
Tuition	4,985
Trustee's Commission	59
Maintenance and Repair Services - Office Equipment	13,000
Office Supplies	521
Other Equipment	2,110
Total Expenditures	<u>\$ 21,305</u>
Net Change in Fund Balance	\$ 19,027
Fund Balance, July 1, 2006	<u>35,904</u>
Fund Balance, June 30, 2007	<u><u>\$ 54,931</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 07.01 **DEFICIENCIES WERE NOTED IN THE CONTROL AND USE OF CELLULAR PHONES**

Our examination revealed the following deficiencies in the control and use of cellular telephones paid for with the District Attorney’s Fraud and Economic Crimes funds:

- A. The office made cellular telephones available for employees to use for business purposes. However, the office had not adopted written guidelines governing the use of these telephones.

- B. During the year examined, the office paid a total of \$5,850 for the use of these cellular telephones. Of this amount, \$2,344 was paid for exceeding the allowable monthly minutes, 411 connection fees, monthly text messaging charges, downloads, and other related extra charges.

RECOMMENDATION

The office should adopt written guidelines governing the use of cellular telephones. These guidelines should identify those who are entitled to use the telephones and the purposes for which the telephones can be used.

FINDING 07.02 **SEVERAL LAW ENFORCEMENT AGENCIES DID NOT PARTICIPATE IN THE DRUG TASK FORCE**

During the year, the City of Dunlap was the only agency that contributed 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 07.03 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 met twice, in August and September 2006. Another meeting was scheduled for May 2007, but was cancelled because a quorum was not present. Two meetings were not sufficient to review and approve all the task force's operations.

RECOMMENDATION

The board 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 filed with the District Attorney General's Office.

PRIOR-YEAR FINDINGS NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2006)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.02	91	Several law enforcement agencies did not participate in the Drug Task Force
06.03	92	The Board of Directors did not assume sufficient oversight responsibility

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 33,852	\$ 33,852
Equity in Pooled Cash and Investments:			
Cash with Trustee	59,947	42,766	102,713
Cash with Clerks, Register, and Sheriff	497	0	497
Due from Other Governments	872	0	872
	<hr/>		
Total Assets	\$ 61,316	\$ 76,618	\$ 137,934
<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	\$ 61,316	\$ 43,828	\$ 105,144
	<hr/>		
Total Liabilities and Fund Balances	\$ 61,316	\$ 76,618	\$ 137,934
	<hr/>		

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 17,423	\$ 17,423
Other Local Option Taxes	0	1,422	1,422
District Attorney General Fees	19,141	0	19,141
Drug Task Force Forfeitures and Seizures	0	7,323	7,323
Contributions	0	91,609	91,609
Law Enforcement Grants	0	2,000	2,000
Total Revenues	\$ 19,141	\$ 119,777	\$ 138,918
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 34,896	\$ 34,896
Deputy(ies)	0	30,151	30,151
Clerical Personnel	446	11,012	11,458
Overtime Pay	0	337	337
Social Security	0	6,049	6,049
State Retirement	0	3,119	3,119
Employee and Dependent Insurance	0	11,102	11,102
Unemployment Compensation	0	242	242
Audit Services	0	1,908	1,908
Communication	5,713	0	5,713
Confidential Drug Enforcement Payments	0	8,039	8,039
Dues and Memberships	425	220	645
Janitorial Services	980	0	980
Operating Lease Payments	3,700	0	3,700
Maintenance and Repair Services - Buildings	41	0	41
Pest Control	61	0	61
Rentals	750	4,800	5,550
Travel	0	4,867	4,867
Other Contracted Services	27	0	27
Custodial Supplies	137	0	137
Gasoline	0	7,492	7,492
Law Enforcement Supplies	421	0	421
Office Supplies	314	220	534
Periodicals	2,473	0	2,473
Tires and Tubes	0	1,116	1,116
Uniforms	0	352	352
Utilities	20	3,953	3,973
Vehicle Parts	0	356	356
Premiums on Corporate Surety Bonds	50	490	540
Trustee's Commission	244	262	506
In-Service Training	1,900	0	1,900

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 0	\$ 9,848	\$ 9,848
Communication Equipment	305	0	305
Data Processing Equipment	208	0	208
Total Expenditures	<u>\$ 18,215</u>	<u>\$ 140,831</u>	<u>\$ 159,046</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 926</u>	<u>\$ (21,054)</u>	<u>\$ (20,128)</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (3,217)</u>	<u>\$ 0</u>	<u>\$ (3,217)</u>
Net Change in Fund Balance	\$ (2,291)	\$ (21,054)	\$ (23,345)
Fund Balance, July 1, 2006	<u>63,607</u>	<u>64,882</u>	<u>128,489</u>
Fund Balance, June 30, 2007	<u>\$ 61,316</u>	<u>\$ 43,828</u>	<u>\$ 105,144</u>

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

FINDING 07.01 PURCHASE ORDERS WERE NOT ALWAYS ISSUED

The Putnam County Executive's Office administers purchasing for the Judicial District Drug Task Force Fund under purchasing procedures adopted by the Putnam County Commission. These purchasing procedures require the issuance of purchase orders; however, the County Executive's Office did not issue purchase orders for some applicable task force purchases. Purchase orders are necessary to control who has purchasing authority for the Judicial District Drug Task Force and to document purchasing commitments.

RECOMMENDATION

The Putnam County Executive's Office should issue purchase orders for all applicable Judicial District Drug Task Force purchases as required by Putnam County's purchasing procedures.

FINDING 07.02 INVENTORY RECORDS WERE NOT VERIFIED BY PERSONNEL INDEPENDENT OF MAINTAINING THE RECORDS

In prior years, the Drug Task Force (DTF) purchased several laptop computers through funds provided by methamphetamine grants. These computers were assigned to officers at the various law enforcement agencies throughout the district who attended methamphetamine training provided by the DTF. Each officer acknowledged receipt of the computer, and the computers are listed on the DTF equipment inventory. However, the DTF has not required the officers to account for the laptops since they were assigned to the officers.

RECOMMENDATION

Personnel independent of maintaining the inventory should periodically verify the inventory listing.

FINDING 07.03 DEFICIENCIES WERE NOTED IN THE MIDDLE TENNESSEE METHAMPHETAMINE TASK FORCE'S PURCHASING PROCEDURES

The Putnam County Executive's Office administers purchasing for the Middle Tennessee Methamphetamine Task Force Fund under purchasing procedures adopted by the Putnam County Commission. Our examination revealed the following purchasing deficiencies:

- A. The Putnam County Executive's Office did not issue purchase orders for several applicable purchases. Purchase orders are necessary to control who

has purchasing authority for the Methamphetamine Task Force and to document purchasing commitments.

- B. Competitive bids were not solicited for the design and printing of 125,000 methamphetamine drug education handbooks at a cost of \$55,000 and for the purchase of computers and accessories (\$13,586). Purchasing procedures for the Putnam County Executive's Office are governed by provisions of Chapter 63, Private Acts of 1981, which requires all purchases exceeding \$5,000 to be made on the basis of competitive bids solicited through advertisement in a local paper.

RECOMMENDATION

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

FINDING 07.04 **CERTAIN TRANSACTIONS OF THE MIDDLE TENNESSEE METHAMPHETAMINE TASK FORCE WERE NOT CHANNELED THROUGH THE COUNTY TRUSTEE'S OFFICE**

Putnam County accounts for transactions of the Methamphetamine Initiative Grant in the Other Agency Fund, an agency fund on deposit with the county trustee; however, the Middle Tennessee Methamphetamine Task Force (MTMTF) maintained a checking account for the proceeds from the sale of methamphetamine informational toolkits. Disbursements of \$16,436 were made from this checking account for equipment and travel. The following deficiencies were noted:

- A. Some funds administered by the MTMTF were not channeled through the county trustee's office. Procedures established for the MTMTF provide for nonconfidential expenses to be paid by warrant drawn on the county trustee from the Other Agency Fund.
- B. Transactions related to the sale of the methamphetamine information toolkits were not recorded in the accounting records of the Other Agency Fund. Therefore, bank statements were not reconciled with a general ledger. The bank balance was determined by confirmation and alternative auditing procedures.
- C. Collections from the sale of the methamphetamine information toolkits were not deposited to the office bank account within three days of collection. Section 5-8-207, Tennessee Code Annotated, requires all funds to be deposited within three days of collection.

RECOMMENDATION

The checking account should be closed, and the balance should be deposited with the county trustee in the Other Agency Fund. To strengthen internal controls over cash collections and deposits, the MTMTF should deposit all funds intact within three days of collection.

FINDING 07.05 **AN EMPLOYEE USED PERSONAL FUNDS TO PURCHASE ITEMS FOR THE MIDDLE TENNESSEE METHAMPHETAMINE TASK FORCE**

An employee of the Middle Tennessee Methamphetamine Task Force (MTMTF) used personal funds totaling \$19,619 to purchase items for the MTMTF. This employee was subsequently reimbursed by warrants drawn on the Other Agency Fund administered by the Putnam County Executive's Office (\$5,176) and by checks drawn on the MTMTF bank account (\$14,443). These purchases included computers and accessories, freight charges, business cards, booth rental, office equipment, warehouse rental, and electricity for the warehouse. We reviewed documentation for these purchases and determined that the expenditures were for the use and benefit of the MTMTF.

RECOMMENDATION

Employees should not use personal funds for business purposes. The Putnam County Executive's Office should administer purchasing for the MTMTF under purchasing procedures adopted by the Putnam County Commission.

FINDING 07.06 **THE METHAMPHETAMINE TASK FORCE DID NOT MONITOR SUBRECIPIENTS OF FEDERAL AWARDS**

The Middle Tennessee Methamphetamine Task Force (MTMTF) disbursed grant funds to the two subrecipients without monitoring the use of the funds. The approved budget for the Community Oriented Policing Services (COPS) Methamphetamine Grant included a pass-through amount of \$35,000 for the Upper Cumberland Community Services Agency and \$5,000 for the Middle Tennessee Court Appointed State Advocacy, grant subrecipients. The MTMTF did not monitor the subrecipients' use of these federal funds to ensure that the awards were for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements as required by OMB Circular A-133.

RECOMMENDATION

The Middle Tennessee Methamphetamine 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, 2006)

Finding Number	Page Number	Subject
06.02	99	Purchase orders were not always issued
06.03(B)	100	Inventory records were not verified by personnel independent of maintaining the records
06.05	100	Deficiencies were noted in the Middle Tennessee Methamphetamine Task Force purchasing procedures
06.07	101	The Methamphetamine Task Force did not monitor subrecipients of federal awards

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 6,496	\$ 11,747	\$ 18,243
Equity in Pooled Cash and Investments:				
Cash with Trustee	1,202	73,461	944	75,607
Cash with Clerks, Register, and Sheriff	467	63	0	530
Due from Other Governments	725	8,244	24,067	33,036
Total Assets	<u>\$ 2,394</u>	<u>\$ 88,264</u>	<u>\$ 36,758</u>	<u>\$ 127,416</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Putnam County General Fund	\$ 0	\$ 0	\$ 9,534	\$ 9,534
Due to Litigants, Heirs, and Others	0	5,847	0	5,847
Total Liabilities	<u>\$ 0</u>	<u>\$ 5,847</u>	<u>\$ 9,534</u>	<u>\$ 15,381</u>

Fund Balances

Unreserved:				
Undesignated	\$ 2,394	\$ 82,417	\$ 27,224	\$ 112,035
Total Liabilities and Fund Balances	<u>\$ 2,394</u>	<u>\$ 88,264</u>	<u>\$ 36,758</u>	<u>\$ 127,416</u>

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 949	\$ 0	\$ 949
District Attorney General Fees	16,740	0	0	16,740
Drug Task Force Forfeitures and Seizures	0	108,132	0	108,132
Sales of Materials and Supplies	0	0	28,183	28,183
Miscellaneous Refunds	1,400	0	0	1,400
Law Enforcement Grants	0	96,170	0	96,170
Drug Control Grants	0	0	217,138	217,138
Total Revenues	\$ 18,140	\$ 205,251	\$ 245,321	\$ 468,712
<u>Expenditures</u>				
Secretary(s)	\$ 0	\$ 42,298	\$ 38,000	\$ 80,298
Jury and Witness Fees	345	0	0	345
Other Salaries and Wages	0	0	50,000	50,000
In-Service Training	0	500	500	1,000
Other Fringe Benefits	0	12,687	26,400	39,087
Legal Services	0	0	535	535
Communication	4,791	23,040	0	27,831
Confidential Drug Enforcement Payments	0	422	0	422
Dues and Memberships	100	0	0	100
Maintenance and Repair Services - Office Equipment	973	0	0	973
Rentals	400	37,666	0	38,066
Travel	6,007	1,563	8,976	16,546
Other Contracted Services	2,219	1,953	0	4,172
Gasoline	0	3,681	0	3,681
Office Supplies	0	2,401	11,643	14,044
Utilities	11	9,860	0	9,871
Other Supplies and Materials	0	399	0	399
Buildings and Contents Insurance	0	664	0	664
Trustee's Commission	0	100	0	100
Other Charges	217	39,196	98,703	138,116
Motor Vehicles	0	2,954	0	2,954
Other Equipment	0	0	6,583	6,583
Total Expenditures	\$ 15,063	\$ 179,384	\$ 241,340	\$ 435,787
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,077	\$ 25,867	\$ 3,981	\$ 32,925

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
<hr/>				
Other Financing Sources (Uses):				
Transfer to District Attorneys'				
General Conference - Salary Supplements	\$ (3,006)	\$ 0	\$ 0	\$ (3,006)
Net Change in Fund Balance	\$ 71	\$ 25,867	\$ 3,981	\$ 29,919
Fund Balance, July 1, 2006	2,323	56,550	23,243	82,116
	<hr/>			
Fund Balance, June 30, 2007	\$ 2,394	\$ 82,417	\$ 27,224	\$ 112,035
	<hr/> <hr/>			

FOURTEENTH JUDICIAL DISTRICT

FOURTEENTH JUDICIAL DISTRICT

**FINDING 07.01 **THE DRUG TASK FORCE DID NOT DEPOSIT ALL
COLLECTIONS WITHIN THREE DAYS OF RECEIPT****

The Drug Task Force did not deposit some collections to the official bank account within three days of receipt. Section 5-8-207, Tennessee Code Annotated, requires officials to deposit all funds within three days of collection.

RECOMMENDATION

The Drug Task Force should deposit all collections to the official bank account within three days of receipt as required by state statute.

District Attorney General
Fourteenth Judicial District
Balance Sheet
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 703	\$ 703
Cash in Bank	0	62,169	62,169
Equity in Pooled Cash and Investments:			
Cash with Trustee	136,598	289,217	425,815
Cash with Clerks, Register, and Sheriff	10,542	1,031	11,573
Accounts Receivable	0	1,810	1,810
Total Assets	<u>\$ 147,140</u>	<u>\$ 354,930</u>	<u>\$ 502,070</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 726	\$ 0	\$ 726
Due to Litigants, Heirs, and Others	0	560	560
Total Liabilities	<u>\$ 0</u>	<u>\$ 560</u>	<u>\$ 1,286</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 146,414	\$ 354,370	\$ 500,784
Total Fund Balances	<u>\$ 146,414</u>	<u>\$ 354,370</u>	<u>\$ 500,784</u>
Total Liabilities and Fund Balances	<u>\$ 146,414</u>	<u>\$ 354,930</u>	<u>\$ 502,070</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 119,598	\$ 119,598
District Attorney General Fees	197,570	0	197,570
Drug Task Force Forfeitures and Seizures	0	31,982	31,982
Investment Income	0	13,220	13,220
Miscellaneous Refunds	200	0	200
Sale of Property	0	11,352	11,352
Drug Control Grants		125,205	125,205
Other State Revenues	0	17,270	17,270
Other	0	16,151	16,151
Total Revenues	\$ 197,770	\$ 334,778	\$ 532,548
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 20,882	\$ 20,882
Investigators	0	57,128	57,128
Part-time Personnel	0	27,701	27,701
Overtime Pay	0	8,030	8,030
Other Salaries and Wages	0	2,555	2,555
Social Security Tax	0	8,675	8,675
State Retirement	0	10,134	10,134
Medical Insurance	0	10,122	10,122
Dental Insurance	0	473	473
Unemployment Compensation	0	117	117
Audit Services	0	1,958	1,958
Communications	4,910	5,481	10,391
Contributions	0	7,208	7,208
Confidential Drug Enforcement Payments	0	1,150	1,150
Dues and Memberships	90	300	390
Janitorial Services	2,080	0	2,080
Maintenance and Repair - Vehicles	0	1,554	1,554
Travel	0	8,382	8,382
Office Supplies	1,077	1,541	2,618
Law Enforcement Supplies	0	4,007	4,007
Uniforms	0	3,041	3,041
Other Supplies and Materials	89,771	6,450	96,221
Vehicle and Equipment Insurance	0	2,092	2,092
Other Charges	1,350	12,150	13,500

(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	\$ 6,999	\$ 6,999
Total Expenditures	\$ 99,278	\$ 208,130	\$ 307,408
Excess (Deficiency) of Revenues Over Expenditures	\$ 98,492	\$ 126,648	\$ 225,140
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Registration Fees	\$ (1,235)	\$ 0	\$ (1,235)
Salary Supplements	0	(83,361)	(83,361)
Total Other Financing Sources (Uses)	\$ (1,235)	\$ (83,361)	\$ (84,596)
Net Change in Fund Balance	\$ 97,257	\$ 43,287	\$ 140,544
Balance, July 1, 2006	49,157	311,083	360,240
Balance, June 30, 2007	\$ 146,414	\$ 354,370	\$ 500,784

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, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 193,588	\$ 193,588
Cash in Bank	0	4,622	4,622
Equity in Pooled Cash and Investments:			
Cash with Trustee	9,131	738,089	747,220
Due from Other Governments	0	13,000	13,000
	<hr/>		
Total Assets	\$ 9,131	\$ 949,299	\$ 958,430
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 355	\$ 355
Due to Litigants, Heirs, and Others	0	183,426	183,426
Total Liabilities	\$ 0	\$ 183,781	\$ 183,781
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 9,131	\$ 765,518	\$ 774,649
	<hr/>		
Total Liabilities and Fund Balances	\$ 9,131	\$ 949,299	\$ 958,430
	<hr/> <hr/>		

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 31,101	\$ 31,101
District Attorney General Fees	20,083	0	20,083
Drug Task Force Forfeitures and Seizures	0	222,258	222,258
Proceeds from Confiscated Property	0	76,780	76,780
Damages Recovered from Individuals	0	3,740	3,740
Miscellaneous Refunds	168	3,061	3,229
Drug Control Grants	0	12,607	12,607
Other State Revenues	0	58,648	58,648
Total Revenues	<u>\$ 20,251</u>	<u>\$ 408,195</u>	<u>\$ 428,446</u>
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 106,814	\$ 106,814
Communication	0	11,140	11,140
Confidential Drug Enforcement Payments	0	25,644	25,644
Maintenance and Repair Services - Office Equipment	0	838	838
Maintenance and Repair Services - Vehicles	0	4,108	4,108
Rentals	0	12,586	12,586
Tow-in Services	0	4,407	4,407
Dues and Memberships	90	0	90
Travel	2,834	7,906	10,740
Other Contracted Services	1,900	0	1,900
Animal Food and Supplies	0	186	186
Library Books/Media	2,597	0	2,597
Office Supplies	0	2,319	2,319
Other Supplies and Materials	441	19,691	20,132
Trustee's Commission	201	4,749	4,950
In-Service Training	582	2,560	3,142
Other Charges	152	3,447	3,599
Communication Equipment	0	3,481	3,481
Motor Vehicles	0	22,000	22,000
Other Equipment	389	7,311	7,700
Total Expenditures	<u>\$ 9,186</u>	<u>\$ 239,187</u>	<u>\$ 248,373</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 11,065</u>	<u>\$ 169,008</u>	<u>\$ 180,073</u>
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 142,140	\$ 142,140
Transfers to District Attorneys' General Conference - Salary Supplements	<u>(3,683)</u>	<u>0</u>	<u>(3,683)</u>
Net Change in Fund Balance	\$ 7,382	\$ 311,148	\$ 318,530
Fund Balance, July 1, 2006	<u>1,749</u>	<u>454,370</u>	<u>456,119</u>
Fund Balance, June 30, 2007	<u>\$ 9,131</u>	<u>\$ 765,518</u>	<u>\$ 774,649</u>

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, 2007

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 163,908

Cash with Clerks, Register, and Sheriff

2,459

Due from Other Governments

496

Total Assets

\$ 166,863

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 27

Accrued Payroll

357

Total Liabilities

\$ 384

Fund Balance

Unreserved:

Undesignated

\$ 166,479

Total Liabilities and Fund Balance

\$ 166,863

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 40,174
Total Revenues	<u>\$ 40,174</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 7,207
Social Security	448
Employer Medicare	104
Dues and Membership	1,525
Data Processing Supplies	357
Other Supplies and Materials	2,425
Trustee's Commission	403
Data Processing Equipment	1,966
Furniture and Fixtures	6,567
Total Expenditures	<u>\$ 21,002</u>
Net Change in Fund Balance	\$ 19,172
Fund Balance, July 1, 2006	<u>147,307</u>
Fund Balance, June 30, 2007	<u><u>\$ 166,479</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, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,440	\$ 1,440
Equity in Pooled Cash and Investments:			
Cash with Trustee	43,965	236,278	280,243
Cash with Clerks, Register, and Sheriff	1,248	143	1,391
Due from Other Governments	2,038	12,252	14,290
	<hr/>		
Total Assets	\$ 47,251	\$ 250,113	\$ 297,364
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 8,543	\$ 8,543
Accrued Payroll	0	376	376
Total Liabilities	\$ 0	\$ 8,919	\$ 8,919
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 47,251	\$ 241,194	\$ 288,445
Total Fund Balances	\$ 47,251	\$ 241,194	\$ 288,445
	<hr/> <hr/>		
Total Liabilities and Fund Balances	\$ 47,251	\$ 250,113	\$ 297,364
	<hr/> <hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,538	\$ 0	\$ 14,538
Officers Costs	0	268	268
Drug Control Fines	0	30,074	30,074
Drug Task Force Forfeitures and Seizures	0	134,182	134,182
Law Enforcement Grants	0	86,999	86,999
Total Revenues	\$ 14,538	\$ 251,523	\$ 266,061
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 46,617	\$ 46,617
Salary Supplements	0	12,771	12,771
Secretary(s)	0	21,241	21,241
Social Security	0	4,999	4,999
State Retirement	0	4,353	4,353
Employee and Dependent Insurance	0	18	18
Disability Insurance	0	2,271	2,271
Unemployment Compensation	0	720	720
Employer Medicare	0	1,169	1,169
Communication	0	10,652	10,652
Contracts with Government Agencies	0	1,089	1,089
Dues and Memberships	245	870	1,115
Maintenance and Repair Services - Equipment	0	1,322	1,322
Maintenance and Repair Services - Vehicles	0	2,359	2,359
Medical and Dental Services	0	12,977	12,977
Confidential Drug Buys	0	12,665	12,665
Confidential Informant Fees	0	4,780	4,780
Confidential Informant Expenses	0	1,767	1,767
Postal Charges	0	904	904
Rentals	0	12,600	12,600
Tow-in Services	0	710	710
Travel	1,800	22	1,822
Electricity	0	1,998	1,998
Gasoline	0	13,346	13,346
Law Enforcement Supplies	0	2,140	2,140

(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>			
Natural Gas	\$ 0	\$ 993	\$ 993
Office Supplies	0	2,342	2,342
Tires and Tubes	0	714	714
Uniforms	0	3,281	3,281
Utilities	0	122	122
Water and Sewer	0	289	289
Trustee's Commission	137	1,676	1,813
In-Service/Staff Development	0	12,054	12,054
Other Charges	1,700	2,275	3,975
Law Enforcement Equipment	0	2,957	2,957
Office Equipment	0	173	173
Motor Vehicles	0	16,200	16,200
Periodicals	357	0	357
Total Expenditures	<u>\$ 4,239</u>	<u>\$ 217,436</u>	<u>\$ 221,675</u>
Net Change in Fund Balance	\$ 10,299	\$ 34,087	\$ 44,386
Fund Balance, July 1, 2006	<u>36,952</u>	<u>207,107</u>	<u>244,059</u>
Fund Balance, June 30, 2007	<u>\$ 47,251</u>	<u>\$ 241,194</u>	<u>\$ 288,445</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

**FINDING 07.01 **CONFIDENTIAL FUNDS WERE USED FOR
NONCONFIDENTIAL PURCHASES****

The Drug Task Force used confidential funds to pay some nonconfidential expenditures. These nonconfidential expenditures included payments for clothing allowances (\$2,736) and reimbursements for out-of-town travel (\$2,494).

RECOMMENDATION

All nonconfidential expenditures should be channeled through the county's purchasing system.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2006)

Finding Number	Page Number	Subject
06.01	133	Confidential funds were used for nonconfidential purchases

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 105,778	\$ 7,047	\$ 112,825
Accounts Receivable	2,214	873,192	875,406
	<hr/>		
Total Assets	\$ 107,992	\$ 880,239	\$ 988,231
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 347	\$ 0	\$ 347
Due to Litigants, Heirs, and Others	0	30,341	30,341
Total Liabilities	\$ 347	\$ 30,341	\$ 30,688
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 107,645	\$ 849,898	\$ 957,543
Total Fund Balances	\$ 107,645	\$ 849,898	\$ 957,543
	<hr/>		
Total Liabilities and Fund Balances	\$ 107,992	\$ 880,239	\$ 988,231
	<hr/> <hr/>		

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 30,837	\$ 0	\$ 30,837
Drug Control Fines	0	60,785	60,785
Drug Task Force Forfeitures and Seizures	0	47,138	47,138
Proceeds from Confiscated Property	0	103,720	103,720
Miscellaneous Refunds	80	505	585
Damages Recovered from Individuals	0	1,007	1,007
Contributions	0	23,748	23,748
Other State Revenues	0	4,029	4,029
Other Direct Federal Revenue	0	157,860	157,860
Total Revenues	\$ 30,917	\$ 398,792	\$ 429,709
<u>Expenditures</u>			
Investigators	\$ 0	\$ 250,086	\$ 250,086
Audit Services	0	1,663	1,663
Communication	27	23,128	23,155
Drug Buys	0	12,812	12,812
Payments to Confidential Informants	0	3,391	3,391
Undercover Operating Expenses	0	4,652	4,652
Dues and Memberships	1,315	410	1,725
Janitorial Services	4,080	0	4,080
Legal Notices, Recording, and Court Costs	1,171	0	1,171
Maintenance and Repair Services - Vehicles	0	8,009	8,009
Postal Charges	0	192	192
Rentals	6,000	21,020	27,020
Tow-in Services	0	1,125	1,125
Travel	12,164	7,238	19,402
Other Contracted Services	18,058	3,819	21,877
Gasoline	0	19,966	19,966
Law Enforcement Supplies	0	14,306	14,306
Office Supplies	2,022	2,238	4,260
Furniture and Fixtures	1,606	0	1,606
Utilities	0	3,862	3,862
Refunds	80	5,000	5,080
Vehicle and Equipment Insurance	0	5,371	5,371
Trustee's Commission	0	834	834
Other Charges	0	6,036	6,036
Data Processing Equipment	1,468	65,998	67,466
Law Enforcement Equipment	0	1,685	1,685
Motor Vehicles	0	47,400	47,400
Total Expenditures	\$ 47,991	\$ 510,241	\$ 558,232
Net Change in Fund Balance	\$ (17,074)	\$ (111,449)	\$ (128,523)
Fund Balance July 1, 2006	124,719	961,347	1,086,066
Fund Balance June 30, 2007	\$ 107,645	\$ 849,898	\$ 957,543

NINETEENTH JUDICIAL DISTRICT

NINETEENTH JUDICIAL DISTRICT

FINDING 07.01 **THE BOARD OF DIRECTORS DID NOT ASSUME OVERSIGHT RESPONSIBILITY**

The Board of Directors of the Drug Task Force (DTF) did not assume oversight responsibility for the DTF's operations. During the year examined, the board held one meeting. One meeting was not sufficient to review and approve the DTF's operations for an entire year.

RECOMMENDATION

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

District Attorney General
Nineteenth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,926	\$ 1,926
Cash in Bank	0	3,473	3,473
Equity in Pooled Cash and Investments:			
Cash with Trustee	28,231	322,628	350,859
Accounts Receivable	0	2,137	2,137
Total Assets	<u>\$ 28,231</u>	<u>\$ 330,164</u>	<u>\$ 358,395</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 563	\$ 563
Payroll Deductions Payable	0	2,556	2,556
Total Liabilities	<u>\$ 0</u>	<u>\$ 3,119</u>	<u>\$ 3,119</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 28,231	\$ 327,045	\$ 355,276
Total Fund Balances	<u>\$ 28,231</u>	<u>\$ 327,045</u>	<u>\$ 355,276</u>
Total Liabilities and Fund Balances	<u>\$ 28,231</u>	<u>\$ 330,164</u>	<u>\$ 358,395</u>

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 7,252	\$ 7,252
Drug Task Force Forfeitures and Seizures	0	11,830	11,830
Investment Income	0	9,087	9,087
Sale of Equipment	0	14,832	14,832
Contributions	0	2,225	2,225
District Attorney General Fees	26,537	0	26,537
Drug Control Grant	0	74,518	74,518
Other State Revenues	0	6,516	6,516
Asset Forfeiture Funds	0	29,641	29,641
Total Revenues	\$ 26,537	\$ 155,901	\$ 182,438
<u>Expenditures</u>			
Secretary(s)	\$ 0	\$ 33,942	\$ 33,942
Social Security	0	2,086	2,086
State Retirement	0	4,867	4,867
Life Insurance	0	61	61
Medical Insurance	0	6,150	6,150
Employer Medicare	0	488	488
Other Fringe Benefits	0	6	6
Audit Services	0	2,684	2,684
Communication	1,302	7,698	9,000
Contracted with Government Agencies	4,422	0	4,422
Drug Buys	0	11,590	11,590
Informant Pay	0	8,570	8,570
Other Investigative Expenses	0	217	217
Dues and Memberships	0	140	140
Janitorial Services	25	0	25
Licenses	0	133	133
Maintenance and Repair Services - Equipment	90	0	90
Maintenance and Repair Services - Office Equipment	0	1,400	1,400
Maintenance and Repair Services - Vehicles	0	2,134	2,134
Postal Charges	0	128	128

(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>			
Printing, Stationery, and Forms	\$ 0	\$ 126	\$ 126
Rentals	6,614	7,414	14,028
Tow-in Services	0	472	472
Travel	2,116	3,514	5,630
Tuition	2,480	995	3,475
Disposal Fees	0	120	120
Other Contracted Services	11,434	59	11,493
Custodial Supplies	0	164	164
Data Processing Supplies	162	175	337
Duplicating Supplies	0	103	103
Electricity	0	1,678	1,678
Equipment and Machinery Parts	0	248	248
Gasoline	0	10,211	10,211
Law Enforcement Supplies	0	100	100
Library Books/Media	97	0	97
Lubricants	0	336	336
Natural Gas	0	435	435
Office Supplies	0	394	394
Tires and Tubes	0	331	331
Vehicle Parts	0	34	34
Water and Sewer	0	324	324
Other Supplies and Materials	25	149	174
Building and Contents Insurance	0	10,187	10,187
Premium on Corporate Surety Bonds	100	350	450
Communication Equipment	0	40	40
Data Processing Equipment	2,280	0	2,280
Furniture and Fixtures	1,530	173	1,703
Total Expenditures	<u>\$ 32,677</u>	<u>\$ 120,426</u>	<u>\$ 153,103</u>
Net Change in Fund Balance	\$ (6,140)	\$ 35,475	\$ 29,335
Fund Balance, July 1, 2006	<u>34,371</u>	<u>291,570</u>	<u>325,941</u>
Fund Balance, June 30, 2007	<u>\$ 28,231</u>	<u>\$ 327,045</u>	<u>\$ 355,276</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, 2007

	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	80,901	48,011	191	1,852,292	1,981,395
Investments	0	0	47,706	0	47,706
Accounts Receivable	418	0	4,720	7,655	12,793
Accrued Interest Receivable	298	191	187	7,365	8,041
Due from Other Funds	0	8,329	37,000	0	45,329
Total Assets	<u>\$ 81,617</u>	<u>\$ 61,531</u>	<u>\$ 89,804</u>	<u>\$ 1,887,312</u>	<u>\$ 2,120,264</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 27	\$ 241	\$ 1,560	\$ 88,601	\$ 90,429
Accrued Payroll	0	0	0	9,705	9,705
Due to Other Funds	1,586	0	0	39,060	40,646
Other Current Liabilities	0	52,680	0	656,259	708,939
Total Liabilities	<u>\$ 1,613</u>	<u>\$ 52,921</u>	<u>\$ 1,560</u>	<u>\$ 793,625</u>	<u>\$ 849,719</u>
<u>Fund Balances</u>					
<u>Unreserved:</u>					
Undesignated	\$ 80,004	\$ 8,610	\$ 88,244	\$ 1,093,687	\$ 1,270,545
Total Fund Balances	<u>\$ 80,004</u>	<u>\$ 8,610</u>	<u>\$ 88,244</u>	<u>\$ 1,093,687</u>	<u>\$ 1,270,545</u>
Total Liabilities and Fund Balances	<u>\$ 81,617</u>	<u>\$ 61,531</u>	<u>\$ 89,804</u>	<u>\$ 1,887,312</u>	<u>\$ 2,120,264</u>

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	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>						
Other Statutory Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,915	\$ 15,915
District Attorney General Fees	51,391	0	0	0	0	51,391
Litigation Tax - Victim Offender Mediation Center	0	0	0	111,050	0	111,050
Drug Control Fines	0	0	0	0	99,842	99,842
Forfeitures and Seizures	0	0	0	0	852,344	852,344
Other General Service Charges	0	29,652	0	0	0	29,652
Copy Fees	0	45	0	0	0	45
Investment Income	3,673	5,901	2,468	1,372	100,224	113,638
Sale of Equipment	0	0	8,329	0	0	8,329
Proceeds from Confiscated Property	0	0	0	0	384,464	384,464
Other State Revenues	0	290,585	0	0	0	290,585
Other Federal Through State	0	138,202	0	0	0	138,202
Other Direct Federal Revenue	0	115,072	0	0	0	115,072
Asset Forfeiture Funds	0	0	0	0	69,151	69,151
Total Revenues	\$ 55,064	\$ 579,457	\$ 10,797	\$ 112,422	\$ 1,521,940	\$ 2,279,680
<u>Expenditures</u>						
Investigators	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,706	\$ 6,706
Secretary(s)	0	0	0	0	532,985	532,985
Longevity Pay	0	17,573	0	0	2,145	19,718
Overtime Pay	0	2,267	0	0	165,555	167,822
Other Salaries and Wages	0	3,023,456	0	0	14,185	3,037,641
Social Security	0	179,186	0	0	43,071	222,257
Employee and Dependent Insurance	0	359,310	0	0	26,607	385,917

(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>						
Life Insurance	\$ 0	\$ 7,346	\$ 0	\$ 0	\$ 389	\$ 7,735
Dental Insurance	0	18,578	0	0	989	19,567
Local Retirement	0	454,320	0	0	114,068	568,388
Employer Medicare	0	41,907	0	0	10,212	52,119
Other Fringe Benefits	0	21,203	0	0	431	21,634
Accounting Services	0	0	0	0	1,503	1,503
Communication	19,051	59,201	0	0	88,140	166,392
Data Processing Services	0	106,800	0	0	54,256	161,056
Confidential Drug Enforcement Payments	0	0	0	0	15,627	15,627
Dues and Memberships	10,275	10,070	300	0	2,220	22,865
Janitorial Services	0	0	0	0	11,040	11,040
Legal Services	0	24	0	74,650	83,138	157,812
Maintenance and Repair Services - Building	0	32,400	0	0	0	32,400
Maintenance and Repair Services - Office Equipment	0	29,143	0	0	64,390	93,533
Maintenance and Repair Services - Vehicles	0	0	4,798	0	35,426	40,224
Pest Control	0	0	0	0	392	392
Postal Charges	86	23,431	0	0	87	23,604
Printing, Stationery, and Forms	976	10,997	0	0	935	12,908
Rentals	0	473,197	0	0	433	473,630
Tow-in Services	0	0	0	0	550	550
Travel	4,571	70,293	0	0	6,458	81,322
Disposal Fees	0	2,107	0	0	2,849	4,956
Other Contracted Services	1,001	142,491	0	0	143,610	287,102
Electricity	0	0	0	0	17,053	17,053

(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>						
Gasoline	\$ 0	\$ 0	\$ 0	\$ 0	\$ 374	\$ 374
Food Supplies	0	0	0	0	100	100
Law Enforcement Supplies	0	0	0	0	918	918
Natural Gas	0	0	0	0	3,969	3,969
Office Supplies	220	42,477	0	0	10,634	53,331
Periodicals	0	7,244	219	0	1,373	8,836
Small Tools	0	510	0	0	4,224	4,734
Water and Sewer	0	0	0	0	941	941
Other Supplies and Materials	0	0	0	0	632	632
Other Charges	0	3,988	0	0	176	4,164
Liability Insurance	0	24,200	0	0	2,913	27,113
Vehicle and Equipment Insurance	0	0	0	0	378	378
Data Processing Equipment	3,440	746	0	0	9,529	13,715
Furniture and Fixtures	7,265	0	0	0	0	7,265
Other Equipment	0	5,147	0	0	0	5,147
Total Expenditures	\$ 46,885	\$ 5,169,612	\$ 5,317	\$ 74,650	\$ 1,481,611	\$ 6,778,075

(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
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,179	\$ (4,590,155)	\$ 5,480	\$ 37,772	\$ 40,329	\$ (4,498,395)
Other Financing Sources (Uses):						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,588,344	\$ 0	\$ 0	\$ 0	\$ 4,588,344
Funds Provided by the Metro General Fund	0	0	0	37,000	0	37,000
Transfers to/from Other Funds	(1,811)	1,811	0	0	0	0
Total Other Financing Sources (Uses)	\$ (1,811)	\$ 4,590,155	\$ 0	\$ 37,000	\$ 0	\$ 4,625,344
Net Change in Fund Balances	\$ 6,368	\$ 0	\$ 5,480	\$ 74,772	\$ 40,329	\$ 126,949
Fund Balance, July 1, 2006	73,636	0	3,130	13,472	1,053,358	1,143,596
Fund Balance, June 30, 2007	\$ 80,004	\$ 0	\$ 8,610	\$ 88,244	\$ 1,093,687	\$ 1,270,545

TWENTY-FIRST JUDICIAL DISTRICT

TWENTY-FIRST JUDICIAL DISTRICT

FINDING 07.01 **AN EMPLOYEE OF THE DISTRICT ATTORNEY GENERAL'S OFFICE FALSIFIED TRAVEL CLAIMS TOTALING \$3,928**

On July 13, 2007, the Office of District Attorney General notified us that their office had requested the Tennessee Bureau of Investigation (TBI) to initiate an investigation of a suspected theft of district attorney general funds, which are maintained in the Williamson County Trustee's Office. The TBI examined travel reimbursement documentation on file for the District Attorney General's Office for the period February 2007 through July 2007, and determined that an employee of the District Attorney General's Office had submitted to the Williamson County Trustee's Office 18 fraudulent travel claims and/or letters requesting reimbursement. Irregularities noted include: (1) the signature of the district attorney general or other authorizing agent in the office had been forged on the travel claims and/or reimbursement letters, (2) the fraudulent travel claims and/or reimbursement letters had not been submitted to the District Attorney General's Office for supervisory review, (3) personnel in the Williamson County Trustee's advised that on several occasions checks were issued to this employee prior to documentation being filed, and (4) the travel claims reflected requests for reimbursements for the same day on 37 separate occasions. Due to these fraudulent travel claims and/or reimbursement letters, the financial statements of this report reflect a cash shortage of \$3,438 in the District Attorney General Fund on June 30, 2007. Fraudulent travel claims and letters requesting reimbursement in July 2007 totaled \$490, bringing the total cash shortage to \$3,928. On July 17, 2007, the employee admitted to falsifying travel claims and letters requesting reimbursement, and his employment was terminated. During October 2007, the employee pled guilty to one charge of theft of property under \$500 and one charge of falsifying government records. The employee also paid a reduced amount of restitution totaling \$3,630.

RECOMMENDATION

Internal controls should be strengthened to ensure that all travel claims and/or letters requesting reimbursement have been properly approved by management and that adequate payment authorization is presented to the county trustee prior to payment.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

A special prosecutor has prosecuted the individual responsible. He has been convicted, paid restitution, and will have a criminal record. New accounting controls regarding travel claims have been set in place.

District Attorney General
Twenty-First Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 150	\$ 7,167	\$ 7,317
Equity in Pooled Cash and Investments:			
Cash with Trustee	198,658	2,425,331	2,623,989
Cash Shortage	3,438	0	3,438
	<hr/>		
Total Assets	<u>\$ 202,246</u>	<u>\$ 2,432,498</u>	<u>\$ 2,634,744</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 2,578	\$ 0	\$ 2,578
Due to Litigants, Heirs, and Others	0	707,526	707,526
Other Deferred Revenues	3,438	0	3,438
Total Liabilities	<u>\$ 6,016</u>	<u>\$ 707,526</u>	<u>\$ 713,542</u>

Fund Balances

Unreserved:			
Undesignated	\$ 196,230	\$ 1,724,972	\$ 1,921,202
	<hr/>		
Total Liabilities and Fund Equity	<u>\$ 202,246</u>	<u>\$ 2,432,498</u>	<u>\$ 2,634,744</u>

District Attorney General
Twenty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 146,726	\$ 0	\$ 0	\$ 146,726
Drug Control Fines	0	71,489	0	71,489
Drug Task Force Forfeitures and Seizures	0	323,217	0	323,217
Proceeds from Confiscated Property	0	55,481	0	55,481
Investment Income	0	239,750	0	239,750
Other Local Revenues	191	0	0	191
Other State Revenues	0	6,280	0	6,280
Other Direct Federal Revenue	0	218,773	0	218,773
Contributions	0	45,000	0	45,000
Total Revenues	\$ 146,917	\$ 959,990	\$ 0	\$ 1,106,907
<u>Expenditures</u>				
Supervisor/Director	\$ 0	\$ 55,976	\$ 0	\$ 55,976
Assistant(s)	0	63,124	0	63,124
Investigator(s)	0	355,357	0	355,357
Salary Supplements	27,275	0	0	27,275
Secretary(s)	0	40,363	0	40,363
Part-time Personnel	0	9,248	0	9,248
Overtime Pay	0	50,549	0	50,549
Jury and Witness Fees	6,827	0	0	6,827
Other Salaries and Wages	26,129	0	0	26,129
Other Per Diem and Fees	0	6,367	0	6,367
Accounting Services	0	600	0	600
Advertising	0	98	0	98
Audit Services	0	875	0	875
Communication	13,949	21,400	0	35,349
Contributions	0	31,000	0	31,000
Data Processing Services	0	55	0	55
Dues and Memberships	815	2,020	0	2,835
Evaluation and Testing	0	775	0	775
Janitorial Services	0	1,650	0	1,650
Confidential Drug Enforcement Payment	0	2,000	0	2,000
Operating Lease Payments	0	49,345	0	49,345
Legal Services	0	36	0	36
Maintenance Agreements	0	2,845	0	2,845
Maintenance and Repair Services - Equipment	0	2,549	0	2,549
Maintenance and Repair Services - Office Equipment	0	1,363	0	1,363
Maintenance and Repair Services - Vehicles	0	20,589	0	20,589
Pest Control	0	243	0	243
Postal Charges	728	820	0	1,548
Printing, Stationery, and Forms	0	87	0	87

(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>				
Rentals	\$ 2,206	\$ 6,008	\$ 0	\$ 8,214
Tow-in Services	0	125	0	125
Travel	19,110	7,645	0	26,755
Tuition	0	6,030	0	6,030
Veterinary Supplies	0	462	0	462
Other Contracted Services	18,823	6,748	0	25,571
Animal Food and Supplies	0	1,341	0	1,341
Data Processing Supplies	0	643	0	643
Gasoline	0	34,764	0	34,764
Instructional Supplies and Materials	0	2,503	0	2,503
Law Enforcement Equipment	0	7,387	0	7,387
Motor Vehicles	0	11,280	0	11,280
Law Enforcement Supplies	234	3,679	0	3,913
Office Supplies	4,359	2,773	0	7,132
Periodicals	0	22	0	22
Other Supplies and Materials	2,389	1,839	0	4,228
Uniforms	0	2,920	0	2,920
Utilities	500	1,830	0	2,330
Water and Sewer	0	202	0	202
Premium on Corporate Surety Bonds	0	375	0	375
Liability Insurance	0	885	0	885
Trustee's Commission	1,951	15,173	0	17,124
Vehicle and Equipment Insurance	0	10,595	0	10,595
Worker's Compensation Insurance	0	12,076	0	12,076
In-Service/Staff Development	6,031	0	0	6,031
Other Charges	13,038	7,451	0	20,489
Building Improvements	23,642	2,000	0	25,642
Data Processing Equipment	3,492	7,927	0	11,419
Furniture and Fixtures	32,616	0	0	32,616
Office Equipment	5,102	7,414	0	12,516
Social Security	0	31,517	0	31,517
Medical Insurance	0	110,009	0	110,009
Unemployment Compensation	0	1,386	0	1,386
Employer Medicare	0	7,371	0	7,371
Other Fringe Benefits	0	19,523	0	19,523
Total Expenditures	\$ 209,216	\$ 1,051,237	\$ 0	\$ 1,260,453
<u>Other Financing Sources (Uses):</u>				
Transfer to Close Fund	\$ 3,248	\$ 0	\$ (3,248)	\$ 0
Net Change in Fund Balance	\$ (59,051)	\$ (91,247)	\$ (3,248)	\$ (153,546)
Fund Balance, July 1, 2006	255,281	1,816,219	3,248	2,074,748
Fund Balance, June 30, 2007	\$ 196,230	\$ 1,724,972	\$ 0	\$ 1,921,202

TWENTY-SECOND JUDICIAL DISTRICT

TWENTY-SECOND JUDICIAL DISTRICT

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

District Attorney General
Twenty-Second Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash in Bank	\$	0	\$ 2,308
Equity in Pooled Cash and Investments:			
Cash with Trustee	15,931	17,969	33,900
Total Assets	<u>\$ 15,931</u>	<u>\$ 20,277</u>	<u>\$ 36,208</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigant, Heirs, and Others	\$	0	\$ 1,585
Total Liabilities	<u>\$</u>	<u>0</u>	<u>\$ 1,585</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$	15,931	\$ 18,692
Total Fund Balances	<u>\$</u>	<u>15,931</u>	<u>\$ 34,623</u>
Total Liabilities and Fund Balances	<u>\$</u>	<u>15,931</u>	<u>\$ 36,208</u>

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 34,319	\$ 0	\$ 34,319
Drug Control Fines	0	1,144	1,144
Fines	0	27,084	27,084
Drug Task Force Forfeitures and Seizures	0	5,113	5,113
Miscellaneous Refunds	4,291	22	4,313
Proceeds from Confiscated Property	0	26,763	26,763
Law Enforcement Grants	552	81,837	82,389
Total Revenues	\$ 39,162	\$ 141,963	\$ 181,125
<u>Expenditures</u>			
Investigators	\$ 0	\$ 75,069	\$ 75,069
Secretary(s)	34,871	0	34,871
Social Security	0	5,233	5,233
State Retirement	0	3,136	3,136
Medical Insurance	0	12,458	12,458
Unemployment Compensation	0	278	278
Bank Charges	0	40	40
Communication	0	4,262	4,262
Dues and Memberships	315	300	615
Contributions	0	350	350
Data Processing Services	0	295	295
Operating Lease Payments	0	9,144	9,144
Maintenance and Repair Services - Equipment	0	437	437
Maintenance and Repair Services - Vehicles	0	1,413	1,413
Confidential Drug Buys	0	1,144	1,144
Confidential Informant Fees	0	591	591
Confidential Informant Expenses	0	137	137
Tow-in Services	0	313	313
Travel	1,782	0	1,782
In-Service/Staff Development	5,410	237	5,647
Gasoline	0	6,890	6,890
Law Enforcement Supplies	0	210	210
Office Supplies	0	483	483
Uniforms	0	455	455

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total
<u>Expenditures (Cont.)</u>			
Vehicle Parts	\$ 0	\$ 309	\$ 309
Premiums on Corporate Surety Bonds	0	135	135
Trustee's Commission	343	601	944
Workers Comp Insurance	4,833	1,243	6,076
Law Enforcement Equipment	0	1,573	1,573
Motor Vehicles	0	20,055	20,055
Periodicals	861	0	861
Total Expenditures	<u>\$ 48,415</u>	<u>\$ 146,791</u>	<u>\$ 195,206</u>
Net Change in Fund Balance	\$ (9,253)	\$ (4,828)	\$ (14,081)
Fund Balance, July 1, 2006	<u>25,184</u>	<u>23,520</u>	<u>48,704</u>
Fund Balance, June 30, 2007	<u>\$ 15,931</u>	<u>\$ 18,692</u>	<u>\$ 34,623</u>

TWENTY-THIRD JUDICIAL DISTRICT

TWENTY-THIRD JUDICIAL DISTRICT

FINDING 07.01 **A SECOND OFFICER DID NOT SIGN FORMS DOCUMENTING PAYMENTS TO CONFIDENTIAL INFORMANTS**

Forms documenting payments to confidential informants require the signatures of two officers. The first officer signs that he made the payment, and the second officer signs that he witnessed the payment. Forms maintained in the Drug Task Force office for payments to confidential informants did not always reflect the signature of a second officer witnessing the payment. All signatures on this form are necessary to document payments to confidential informants.

RECOMMENDATION

All forms required to document drug control transactions should be completed properly and should be reviewed for accuracy by supervisory personnel.

District Attorney General
Twenty-Third Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 3,687	\$ 3,687
Equity with Pooled Cash and Investments:				
Cash with Trustee	9,997	85,302	3,330,873	3,426,172
Accounts Receivable	1,402	0	33,017	34,419
Due from Other Governments	714	0	15,222	15,936
Total Assets	<u>\$ 12,113</u>	<u>\$ 85,302</u>	<u>\$ 3,382,799</u>	<u>\$ 3,480,214</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 59	\$ 0	\$ 35	\$ 94
Payroll Deductions Payable	0	0	212	212
Other Current Liabilities	0	0	712,654	712,654
Total Liabilities	<u>\$ 59</u>	<u>\$ 0</u>	<u>\$ 712,901</u>	<u>\$ 712,960</u>
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 12,054	\$ 85,302	\$ 2,669,898	\$ 2,767,254
Total Fund Balances	<u>\$ 12,054</u>	<u>\$ 85,302</u>	<u>\$ 2,669,898</u>	<u>\$ 2,767,254</u>
Total Liabilities and Fund Balances	<u>\$ 12,113</u>	<u>\$ 85,302</u>	<u>\$ 3,382,799</u>	<u>\$ 3,480,214</u>

District Attorney General
Twenty-Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 26,098	\$ 0	\$ 0	\$ 26,098
Drug Control Fines	0	0	105,004	105,004
Drug Task Force Forfeitures and Seizures	0	0	1,474,786	1,474,786
Proceeds from Confiscated Property	0	0	121,088	121,088
Investment Income	0	0	15,076	15,076
Miscellaneous Refunds	0	0	1,636	1,636
Drug Task Force Grant	0	0	50,002	50,002
Other Governments and Citizen Groups	0	0	1,000	1,000
Total Revenues	\$ 26,098	\$ 0	\$ 1,768,592	\$ 1,794,690
<u>Expenditures</u>				
Assistant(s)	\$ 0	\$ 55,039	\$ 0	\$ 55,039
Accountants/Bookkeepers	0	0	2,492	2,492
Salary Supplements	0	0	432,939	432,939
Secretary(s)	0	0	2,000	2,000
Part-time Personnel	84	0	0	84
Jury and Witness Fees	1,492	0	0	1,492
In-Service Training	2,303	0	990	3,293
Social Security	6	4,210	7,860	12,076
Life Insurance	0	0	126	126
Medical Insurance	0	0	6,969	6,969
Dental Insurance	0	0	115	115
Unemployment Compensation	1	196	532	729
Local Retirement	0	0	2,944	2,944
Other Fringe	0	1,342	0	1,342
Architects	0	0	31,856	31,856
Audit Services	0	0	1,109	1,109
Communication	1,544	0	14,899	16,443
Data Processing Services	0	0	500	500
Drug Buys	0	0	18,839	18,839
Payments to Confidential Informants	0	0	31,841	31,841
Undercover Operating Expenses	0	0	918	918
Dues and Memberships	200	0	300	500
Operating Lease Payments	0	0	3,149	3,149
Legal Notices, Recording, and Court Costs	0	0	3,377	3,377
Maintenance Agreements	0	0	821	821
Maintenance and Repair Services:				
Buildings	53	0	3,429	3,482
Equipment	0	0	2,336	2,336
Office Equipment	0	0	755	755
Vehicles	0	0	21,444	21,444
Postal Charges	23	0	14	37
Printing, Stationery, and Forms	360	0	562	922
Tow-in Services	0	0	1,737	1,737

(Continued)

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

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Travel	\$ 4,513	\$ 1,347	\$ 2,006	\$ 7,866
Animal Food and Supplies	0	0	8,444	8,444
Gasoline	0	0	22,424	22,424
Instructional Supplies and Materials	0	0	23,041	23,041
Office Supplies	1,520	0	13,322	14,842
Periodicals	1,050	0	0	1,050
Uniforms	404	0	4,682	5,086
Utilities	0	0	2,315	2,315
Building and Contents Insurance	0	0	10,019	10,019
Trustee's Commission	228	0	2,267	2,495
Workers Compensation	0	375	78,557	78,932
Other Charges	14,287	0	0	14,287
Building Construction	0	0	29,720	29,720
Furnitures and Fixtures	3,323	0	0	3,323
Land	0	0	113,343	113,343
Law Enforcement Equipment	787	0	25,076	25,863
Motor Vehicles	0	0	45,850	45,850
Office Equipment	0	0	5,231	5,231
Other Equipment	0	16,130	0	16,130
Total Expenditures	<u>\$ 32,178</u>	<u>\$ 78,639</u>	<u>\$ 981,150</u>	<u>\$ 1,091,967</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (6,080)</u>	<u>\$ (78,639)</u>	<u>\$ 787,442</u>	<u>\$ 702,723</u>
Other Financing Sources (Uses):				
County Appropriations	<u>\$ 0</u>	<u>\$ 58,149</u>	<u>\$ 0</u>	<u>\$ 58,149</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 58,149</u>	<u>\$ 0</u>	<u>\$ 58,149</u>
Net Change in Fund Balance	<u>\$ (6,080)</u>	<u>\$ (20,490)</u>	<u>\$ 787,442</u>	<u>\$ 760,872</u>
Fund Balance, July 1, 2006	<u>18,134</u>	<u>105,792</u>	<u>1,882,456</u>	<u>2,006,382</u>
Fund Balance, June 30, 2007	<u><u>\$ 12,054</u></u>	<u><u>\$ 85,302</u></u>	<u><u>\$ 2,669,898</u></u>	<u><u>\$ 2,767,254</u></u>

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

FINDING 07.01 **THE BOARD OF DIRECTORS DID NOT ASSUME OVERSIGHT RESPONSIBILITY**

The Board of Directors of the Drug Task Force (DTF) did not assume oversight responsibility for the DTF's operations. During the year, the board held one meeting. One meeting was not sufficient to review and approve the DTF's operations for an entire year. Furthermore, we could not determine if the board had approved the DTF's budget and employee salaries.

RECOMMENDATION

The board 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 meetings should be on file for inspection.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2006)

Finding Number	Page Number	Subject
06.06	173	The Board of Directors did not assume oversight responsibility

District Attorney General
Twenty-Fourth Judicial District
Balance Sheet
June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,086	\$ 2,086
Equity in Pooled Cash and Investments:			
Cash with Trustee	32,613	32,416	65,029
Cash with Clerks, Register, and Sheriff	438	0	438
Due from Other Governments	0	6,480	6,480
Total Assets	<u>\$ 33,051</u>	<u>\$ 40,982</u>	<u>\$ 74,033</u>
<u>FUND BALANCES</u>			
Unreserved:			
Undesignated	<u>\$ 33,051</u>	<u>\$ 40,982</u>	<u>\$ 74,033</u>
Total Fund Balances	<u>\$ 33,051</u>	<u>\$ 40,982</u>	<u>\$ 74,033</u>

District Attorney General
Twenty-Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 0	\$ 152	\$ 152
District Attorney General Fees	13,686	0	13,686
Fines	0	50,116	50,116
Drug Task Force Forfeitures and Seizures	0	83,776	83,776
Proceeds from Confiscated Property	0	51,089	51,089
Other General Service Charges	0	2,737	2,737
Miscellaneous Refunds	1,738	5,491	7,229
Other State Revenues - Substance Tax	0	726	726
Drug Control Grants	0	83,998	83,998
Total Revenues	\$ 15,424	\$ 278,085	\$ 293,509
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,657	\$ 30,657
In-Service Training	0	677	677
Other Per Diem and Fees	0	400	400
Social Security	0	1,870	1,870
Employer Medicare	0	437	437
Unemployment Compensation	0	276	276
Communications	5,314	18,031	23,345
Confidential Drug Enforcement Payments	0	13,072	13,072
Dues and Memberships	0	409	409
Licenses	0	889	889
Maintenance and Repair Services:			
Building	0	460	460
Equipment	60	2,189	2,249
Office Equipment	0	1,611	1,611
Vehicles	0	22,178	22,178
Postal Charges	0	409	409
Printing, Stationery, and Forms	0	796	796
Rentals	0	14,068	14,068
Tow-in Services	0	6,000	6,000
Travel	4,309	6,215	10,524
Tuition	2,300	2,460	4,760
Remittance of Revenues Collected	0	33,842	33,842
Other Contracted Services	495	6,063	6,558
Animal Food and Supplies	0	205	205

(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>			
Drugs and Medical Supplies	\$ 0	\$ 470	\$ 470
Electricity	0	6,832	6,832
Food Supplies	0	344	344
Gasoline	0	24,545	24,545
Instructional Supplies and Materials	0	25	25
Law Enforcement Supplies	0	1,895	1,895
Natural Gas	0	36	36
Office Supplies	1,760	8,055	9,815
Uniforms	0	3,486	3,486
Utilities	0	226	226
Vehicle Parts	0	1,825	1,825
Water and Sewer	0	464	464
Other Supplies and Materials	0	2,352	2,352
Buildings and Contents Insurance	0	475	475
Premium on Corporate Surety Bond	0	100	100
Trustee's Commission	143	1,876	2,019
Other Charges	19,734	0	19,734
Vehicle and Equipment Insurance	0	6,978	6,978
Communication Equipment	0	6,197	6,197
Furniture and Fixtures	210	70	280
Law Enforcement Equipment	0	5,875	5,875
Motor Vehicles	0	9,850	9,850
Total Expenditures	<u>\$ 34,325</u>	<u>\$ 245,190</u>	<u>\$ 279,515</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (18,901)</u>	<u>\$ 32,895</u>	<u>\$ 13,994</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (3,847)	\$ (3,847)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(16,000)	(16,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (19,847)</u>	<u>\$ (19,847)</u>
Net Change in Fund Balance	\$ (18,901)	\$ 13,048	\$ (5,853)
Fund Balance, July 1, 2006	<u>51,952</u>	<u>27,934</u>	<u>79,886</u>
Fund Balance, June 30, 2007	<u>\$ 33,051</u>	<u>\$ 40,982</u>	<u>\$ 74,033</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, 2007

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 56,290
Cash with Clerks, Register, and Sheriff	230
Due from Other Governments	<u>809</u>
Total Assets	<u><u>\$ 57,329</u></u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 57,329</u>
Total Fund Balance	<u><u>\$ 57,329</u></u>

District Attorney General
Twenty-Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 15,990
Miscellaneous Refunds	180
Total Revenues	<u>\$ 16,170</u>
 <u>Expenditures</u>	
Communication	\$ 4,510
Dues and Memberships	315
Travel	5,882
Other Contracted Services	1,890
Law Enforcement Supplies	571
Library Books/Media	60
Office Supplies	1,634
Uniforms	886
Other Supplies and Materials	543
Trustee's Commission	29
Office Equipment	3,446
Total Expenditures	<u>\$ 19,766</u>
 Net Change in Fund Balance	 \$ (3,596)
Fund Balance, July 1, 2006	<u>60,925</u>
 Fund Balance, June 30, 2007	 <u><u>\$ 57,329</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, 2007

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	<u>\$ 80,817</u>
Total Assets	<u><u>\$ 80,817</u></u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 80,817</u>
Total Fund Balance	<u><u>\$ 80,817</u></u>

District Attorney General
Twenty-Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 31,811
Miscellaneous Refunds	2,351
Total Revenues	<u>\$ 34,162</u>
<u>Expenditures</u>	
Temporary Personnel	\$ 7,708
Communication	4,443
Contracts with Private Agencies	2,000
Dues and Memberships	115
Travel	9,494
Office Supplies	11,860
Trustee's Commission	318
Other Charges	4,830
Total Expenditures	<u>\$ 40,768</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (6,606)</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys' General	
Conference - Salary and Benefits	<u>\$ (3,251)</u>
Net Change in Fund Balance	\$ (9,857)
Fund Balance, July 1, 2006	<u>90,674</u>
Fund Balance, June 30, 2007	<u><u>\$ 80,817</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, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,070	\$ 9,070
Equity in Pooled Cash and Investments:			
Cash with Trustee	102,418	151,461	253,879
Cash with Clerks, Register, and Sheriff	728	1,287	2,015
Due from Other Governments	1,101	17,799	18,900
	<hr/>		
Total Assets	\$ 104,247	\$ 179,617	\$ 283,864
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 287	\$ 287
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 104,247	\$ 179,330	\$ 283,577
	<hr/>		
Total Liabilities and Fund Balances	\$ 104,247	\$ 179,617	\$ 283,864
	<hr/> <hr/>		

District Attorney General
Twenty-Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,052	\$ 0	\$ 23,052
Officers Costs	0	1,069	1,069
Fines	0	20,161	20,161
Drug Task Force Forfeitures and Seizures	0	21,283	21,283
Proceeds from Confiscated Property	0	76	76
Miscellaneous Refunds	12	166	178
Sale of Equipment	0	8,000	8,000
Drug Control Grants	0	82,375	82,375
Other State Revenues	0	475	475
Total Revenues	\$ 23,064	\$ 133,605	\$ 156,669
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 29,744	\$ 29,744
Social Security	0	1,844	1,844
Unemployment Compensation	0	21	21
Employer Medicare	0	431	431
Audit Services	0	1,357	1,357
Communication	1,500	5,419	6,919
Data Processing Services	0	1,176	1,176
Confidential Drug Enforcement Payments	0	11,618	11,618
Dues and Memberships	945	405	1,350
Freight Expenses	0	127	127
Maintenance Agreements	0	500	500
Maintenance and Repair Services:			
Office Equipment	0	216	216
Vehicles	0	3,314	3,314
Postal Charges	0	430	430
Rentals	0	4,800	4,800
Travel	0	2,506	2,506
Tuition	0	1,275	1,275
Custodial Supplies	54	0	54
Other Contracted Services	0	113	113
Data Processing Supplies	0	214	214
Gasoline	0	7,289	7,289

(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	\$ 3,692	\$ 3,692
Library Books/Media	468	0	468
Office Supplies	0	1,375	1,375
Uniforms	0	1,000	1,000
Other Supplies and Materials	0	3,192	3,192
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	231	214	445
In-Service Training	1,095	0	1,095
Other Charges	0	732	732
Law Enforcement Equipment	0	7,542	7,542
Total Expenditures	<u>\$ 4,293</u>	<u>\$ 90,646</u>	<u>\$ 94,939</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 18,771</u>	<u>\$ 42,959</u>	<u>\$ 61,730</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference – Salaries and Benefits	\$ (28,043)	\$ (8,008)	\$ (36,051)
Transfers to Other Governmental Units – Salaries and Benefits	0	(6,120)	(6,120)
Total Other Financing Sources (Uses)	<u>\$ (28,043)</u>	<u>\$ (14,128)</u>	<u>\$ (42,171)</u>
Net Change in Fund Balance	\$ (9,272)	\$ 28,831	\$ 19,559
Fund Balance, July 1, 2006	113,519	150,499	264,018
Fund Balance, June 30, 2007	<u>\$ 104,247</u>	<u>\$ 179,330</u>	<u>\$ 283,577</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, 2007

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 72,646
Cash with Clerks, Register, and Sheriff	717
Due from Other Governments	<u>1,426</u>
Total Assets	<u>\$ 74,789</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 74,789</u>
Total Fund Balance	<u>\$ 74,789</u>

District Attorney General
Twenty-Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 24,999
Total Revenues	<u>\$ 24,999</u>
 <u>Expenditures</u>	
In-Service Training	\$ 1,422
Communication	200
Contracts with Private Agencies	6,842
Dues and Memberships	210
Rentals	2,475
Travel	2,624
Library Books/Media	667
Office Supplies	66
Trustee's Commission	247
Other Charges	185
Data Processing Equipment	295
Furniture and Fixtures	19
Total Expenditures	<u>\$ 15,252</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ 9,747</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys' General	
Conference - Salaries and Benefits	<u>\$ (3,596)</u>
 Net Change in Fund Balance	 \$ 6,151
Fund Balance, July 1, 2006	<u>68,638</u>
 Fund Balance, June 30, 2007	 <u><u>\$ 74,789</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, 2007

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 20,656
Cash with Clerks, Register, and Sheriff	446
Due from Other Governments	<u>344</u>
Total Assets	<u>\$ 21,446</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 21,446</u>
Total Fund Balance	<u>\$ 21,446</u>

District Attorney General
Twenty-Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 9,184
Total Revenues	<u>\$ 9,184</u>
 <u>Expenditures</u>	
In-Service Training	\$ 498
Communication	1,891
Dues and Memberships	1,735
Travel	130
Office Supplies	1,164
Trustee's Commission	89
Other Charges	427
Total Expenditures	<u>\$ 5,934</u>
 Net Change in Fund Balance	 \$ 3,250
Fund Balance, July 1, 2006	<u>18,196</u>
 Fund Balance, June 30, 2007	 <u><u>\$ 21,446</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, 2007

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 25	\$ 5,481	\$ 0	\$ 5,506
Cash in Bank	0	0	9,375	0	9,375
Equity in Pooled Cash and Investments:					
Cash with Trustee	109,805	77,790	3,911,426	120,202	4,219,223
Cash with Clerks, Register, and Sheriff	6,366	0	0	0	6,366
Due from Other Governments	0	0	79,386	0	79,386
Total Assets	<u>\$ 116,171</u>	<u>\$ 77,815</u>	<u>\$ 4,005,668</u>	<u>\$ 120,202</u>	<u>\$ 4,319,856</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 37,815	\$ 0	\$ 0	\$ 0	\$ 37,815
Due to Litigants, Heirs, and Others	0	0	2,452,371	0	2,452,371
Total Liabilities	<u>\$ 37,815</u>	<u>\$ 0</u>	<u>\$ 2,452,371</u>	<u>\$ 0</u>	<u>\$ 2,490,186</u>
<u>Fund Balances</u>					
Unreserved:					
Undesignated	<u>\$ 78,356</u>	<u>\$ 77,815</u>	<u>\$ 1,553,297</u>	<u>\$ 120,202</u>	<u>\$ 1,829,670</u>
Total Liabilities and Fund Balances	<u>\$ 116,171</u>	<u>\$ 77,815</u>	<u>\$ 4,005,668</u>	<u>\$ 120,202</u>	<u>\$ 4,319,856</u>

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 95,240	\$ 0	\$ 0	\$ 0	\$ 95,240
Forfeitures and Seizures	0	0	3,455,669	573,399	4,029,068
Proceeds from Confiscated Property	0	0	1,002,330	0	1,002,330
Investment Income	3,027	6,357	233,222	8,328	250,934
Drug Control Grants	0	0	270,000	0	270,000
Asset Forfeiture Funds	0	187,182	0	0	187,182
Miscellaneous Refunds	0	0	2,790	1,150	3,940
Contributions	35,430	0	0	32,373	67,803
Total Revenues	\$ 133,697	\$ 193,539	\$ 4,964,011	\$ 615,250	\$ 5,906,497
<u>Expenditures</u>					
Other Salaries and Labor	\$ 0	\$ 4,839	\$ 310,048	\$ 31,993	\$ 346,880
Overtime Pay	0	0	1,177	0	1,177
State Retirement	0	0	39,121	0	39,121
Social Security	0	0	1,383	0	1,383
Life Insurance	0	0	32,624	0	32,624
Unemployment Compensation	0	0	976	0	976
Disability Insurance	0	0	2,669	0	2,669
Employee Medicare	0	0	3,384	0	3,384
Advertising	0	0	0	25,000	25,000
Audit Fee	0	0	2,563	0	2,563
Bank Charges	0	0	30	0	30
Data Processing Supplies	0	0	27,684	0	27,684
Memberships, Publications, and Dues	0	0	200	0	200
Office Supplies	11,493	11,734	23,065	6,695	52,987
Other Contracted Services	0	17,754	0	0	17,754
Petroleum Products	0	18,379	26,765	0	45,144
Postage	0	10,820	2,119	8,638	21,577
Rentals	0	0	240	0	240
Confidential Drug Enforcement Payments	0	0	24,211	4,932	29,143
Uniforms	0	0	6,694	0	6,694
Education and Training Expenses	0	0	26,268	0	26,268
Tow-in Services	0	0	1,614	0	1,614
Travel	1,648	48,645	0	26,877	77,170
Remittance of Revenues Collected	0	0	3,400,869	397,420	3,798,289
Insurance	0	0	84	0	84
Custodial Services	0	0	550	0	550
Communication	662	11,829	30,350	12,424	55,265

(Continued)

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

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Maintenance:					
Vehicles	\$ 0	\$ 13,019	\$ 19,309	\$ 0	\$ 32,328
Trustee's Commission	950	0	0	0	950
Other Charges	151	3,844	704	26,327	31,026
Printing, Stationery, and Forms	1,029	0	0	0	1,029
Data Processing Equipment	0	0	18,234	0	18,234
Law Enforcement Supplies	0	29,547	0	0	29,547
Law Enforcement Equipment	0	0	12,738	0	12,738
Other Equipment	0	0	0	1,095	1,095
Motor Vehicles	0	0	21,913	25,944	47,857
Total Expenditures	<u>\$ 15,933</u>	<u>\$ 170,410</u>	<u>\$ 4,037,586</u>	<u>\$ 567,345</u>	<u>\$ 4,791,274</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 117,764	\$ 23,129	\$ 926,425	\$ 47,905	\$ 1,115,223
<u>Other Financing Sources (Uses):</u>					
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ (15,572)	\$ 0	\$ (52,121)	\$ (2,291)	\$ (69,984)
Transfers to Other Governmental Units - Salaries and Benefits	(28,092)	0	(7,662)	0	(35,754)
Transfers to Other Governmental Units - Matching Share	(8,517)	0	(63,491)	0	(72,008)
Total Other Financing Sources (Uses)	<u>\$ (52,181)</u>	<u>\$ 0</u>	<u>\$ (123,274)</u>	<u>\$ (2,291)</u>	<u>\$ (177,746)</u>
Net Change in Fund Balance	\$ 65,583	\$ 23,129	\$ 803,151	\$ 45,614	\$ 937,477
Balance, July 1, 2006	<u>12,773</u>	<u>54,686</u>	<u>750,146</u>	<u>74,588</u>	<u>892,193</u>
Balance, June 30, 2007	<u>\$ 78,356</u>	<u>\$ 77,815</u>	<u>\$ 1,553,297</u>	<u>\$ 120,202</u>	<u>\$ 1,829,670</u>

THIRTY-FIRST JUDICIAL DISTRICT

THIRTY-FIRST JUDICIAL DISTRICT

FINDING 07.01 **CONTROLS OVER INVENTORY WERE NOT ADEQUATE**

The office maintained inventory records of assets owned by the Drug Task Force (DTF); however, these records were not updated on a timely basis. A 2004 Ford Explorer used by the DTF was not included on the equipment inventory. Generally accepted accounting principles require accountability for all assets, such as vehicles, furniture, and equipment.

RECOMMENDATION

The office should accurately maintain its inventory records on a current basis.

PRIOR-YEAR FINDING NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2006)

Finding Number	Page Number	Subject
06.02	215	Controls over inventory were not adequate

District Attorney General
Thirty-First Judicial District
Balance Sheet
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,150	\$ 2,150
Equity in Pooled Cash and Investments:			
Cash with Trustee	502	14,589	15,091
Accounts Receivable	0	855	855
	<hr/>		
Total Assets	\$ 502	\$ 17,594	\$ 18,096
	<hr/> <hr/>		

FUND BALANCES

Unreserved:			
Undesignated	\$ 502	\$ 17,594	\$ 18,096
	<hr/>		
Total Fund Balances	\$ 502	\$ 17,594	\$ 18,096
	<hr/> <hr/>		

District Attorney General
Thirty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2007

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 10,869	\$ 10,869
District Attorney General Fees	10,555	0	10,555
Drug Task Force Forfeitures and Seizures	0	10	10
Miscellaneous Refunds	373	6	379
Total Revenues	\$ 10,928	\$ 10,885	\$ 21,813
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,326	\$ 1,326
Communications	2,221	100	2,321
Confidential Drug Enforcement Payments	0	850	850
Dues and Memberships	200	300	500
Janitorial Services	908	0	908
Maintenance and Repair - Equipment	0	181	181
Maintenance and Repair - Office Equipment	111	0	111
Maintenance and Repair - Vehicles	0	200	200
Printing, Stationery, and Forms	319	397	716
Rentals	193	0	193
Tow-In Service	0	100	100
Travel	773	0	773
Other Contracted Services	1,945	0	1,945
Custodial Supplies	476	0	476
Gasoline	673	905	1,578
Office Supplies	71	65	136
Periodicals	115	0	115
Other Supplies and Materials	807	0	807
Liability Insurance	0	1,014	1,014
Premiums on Corporate Surety Bonds	0	750	750
Trustee's Commission	98	181	279
In-Service/Staff Development	660	0	660
Other Charges	74	0	74
Law Enforcement Equipment	0	3,157	3,157
Office Equipment	2,760	0	2,760
Total Expenditures	\$ 12,404	\$ 9,526	\$ 21,930
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,476)	\$ 1,359	\$ (117)

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference - Salary Supplements	\$ 0	\$ (2,324)	\$ (2,324)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	\$ 0	\$ (2,324)	\$ (2,324)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	\$ (1,476)	\$ (965)	\$ (2,441)
Fund Balance, July 1, 2006	1,978	18,559	20,537
	<hr/>	<hr/>	<hr/>
Fund Balance, June 30, 2007	\$ 502	\$ 17,594	\$ 18,096
	<hr/>	<hr/>	<hr/>