



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, 2012



**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, 2012**

**COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON**

**DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
*Director***

This report is available at www.comptroller.tn.gov

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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, 2012

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2012. 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, 2012.

Results

Five judicial districts had 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. Officials in the 1st, 3rd, and 15th judicial districts provided written responses on certain findings, which are paraphrased in this report. Details of these findings, recommendations, and management's responses are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

FIRST JUDICIAL DISTRICT

- ◆ The Drug Task Force (DTF) had a cash shortage of \$2,195 as of January 31, 2013.
- ◆ Deficiencies were noted in the receipting and depositing of funds.
- ◆ Records for seized cash and seized property were not properly maintained.
- ◆ Adequate documentation was not maintained to support some confidential expenditures.
- ◆ Equipment inventory control records were not properly maintained.
- ◆ Board of Director minutes were not available for some board meetings.
- ◆ Deficiencies were noted in the time sheets submitted by and the salary amounts paid to the former DTF administrative assistant.
- ◆ Discrepancies were noted in the DTF's Byrne Grant quarterly income summary reports.

THIRD JUDICIAL DISTRICT

- ◆ Drug evidence was missing from numerous cases.
- ◆ The Drug Task Force (DTF) had a cash shortage of \$1,700 as of February 14, 2013.

- ◆ The Drug Task Force (DTF) had accounting and financial deficiencies.
 - ◆ Deficiencies were noted in the recording and management of seized property.
 - ◆ Adequate documentation was not maintained to support some confidential expenditures.
 - ◆ Deficiencies were noted in the receipting and depositing of funds.
 - ◆ Purchases were not made in accordance with the county's purchasing procedures.
 - ◆ Equipment inventory control records were not properly maintained.
 - ◆ The DTF had grant reporting deficiencies.
-

TWELFTH JUDICIAL DISTRICT

- ◆ Some funds were not properly receipted and disbursed in accordance with state statutes by the Drug Task Force.
-

FIFTEENTH JUDICIAL DISTRICT

- ◆ The Drug Task Force had deficiencies in the use of credit cards.
-

NINETEENTH JUDICIAL DISTRICT

- ◆ Some funds seized by the Drug Task Force were not deposited within three days of collection as required by state statutes.

INTRODUCTORY SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
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June 21, 2013

To Members of the General Assembly
of the State of Tennessee, and
The Honorable Bill Haslam, 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, 2012, 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 black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

State of Tennessee
Roster of District Attorneys General
June 30, 2012

<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	Barry Staubus
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	Lori Phillips-Jones
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Steven Bebb

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>
Eleventh	Hamilton	Bill Cox
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Randall York
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William C. Whitesell
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney

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>
Twentieth	Davidson	Victor S. Johnson, III
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper
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	Amy Weirich
Thirty-first	Van Buren Warren	Lisa Zavogiannis

INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2012, 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 included in the respective judicial districts. The county trustees had one or more of the following types of funds on deposit: District Attorney General, Drug Task Force, Federal Asset Forfeiture, Metro/County Appropriations, Mediation Services, and Others.

District Attorney General Fund

The District Attorney General Fund is used primarily to account for fees received from violating the Fraud and Economic Crimes Prosecution Act of 1984. In addition, this fund accounts 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 and city and county governments, and were 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 should 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 1) to punish and deter criminal activity by depriving criminals of property used for or acquired through illegal activities; 2) to enhance cooperation among federal, state, and local law enforcement agencies through equitable sharing of assets recovered through the program; and 3) 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 the Department of Justice's 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 also participates 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.

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.

Other Funds

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 below:

Funds	Balance 7-1-11	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-12
District Attorney General	\$ 2,509,487	\$ 1,154,130	\$ (878,681)	\$ (142,688)	\$ 2,642,248
Drug Task Force	15,238,970	8,383,535	(10,647,341)	(204,809)	12,770,355
Federal Asset Forfeiture	17,587	221,140	(197,576)	0	41,151
Metro/County Appropriations	112,969	616,355	(5,229,567)	4,604,625	104,382
Mediation Services	83,247	68,767	(137,255)	0	14,759
Other	62,200	7,310	(26,774)	(9,453)	33,283
Total	<u>\$ 18,024,460</u>	<u>\$ 10,451,237</u>	<u>\$ (17,117,194)</u>	<u>\$ 4,247,675</u>	<u>\$ 15,606,178</u>

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

In addition to the above-noted revenues, some counties and cities appropriate and expend funds to benefit the judicial districts. The amounts of these funds expended that are channeled through the counties' accounting systems are noted in the following table. Amounts expended by cities to benefit the judicial districts are not included, but may be obtained from the respective city governments.

Judicial District	Contributing County/City	County/City Appropriation
First	Washington	\$ 16,667
Second	Sullivan	244,125
Third	Greene	4,821
Fourth	Sevier	71,445
Sixth	Knox	2,581,279
Seventh	Anderson	44,417
Eighth	Campbell	34,111
"	Scott	38,499
"	Claiborne	30,671
Eleventh	Hamilton	905,917
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	80,040
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	102,661
"	Robertson	4,800
Twentieth	Davidson	4,575,405 *
Twenty-third	Dickson	18,000 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of Dickson	17,000 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,875 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	88,818
"	City of Jackson	50,665
Twenty-seventh	Weakley	34,366
Thirtieth	Shelby	<u>9,543,920</u>
Total		<u>\$ 18,535,272</u>

* These appropriations are also reflected in the Metro/County Appropriations Fund in the financial summary table presented on the preceding page.

SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2012. 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, 2012. 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. Five judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces to provide an opportunity for their response. The written responses from the District Attorney Generals and/or Drug Task Force Directors of the 1st, 3rd, and 15th Judicial Districts are included in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

FINDING 12.01 **THE DRUG TASK FORCE HAD A CASH SHORTAGE OF \$2,195 AS OF JANUARY 31, 2013**

Due to the termination of the Drug Task Force (DTF) administrative assistant and concerns expressed by the director, we extended our review procedures through January 31, 2013. As a result of our extended procedures, we determined that a cash shortage of \$2,195 existed in the DTF Office as of January 31, 2013. Of that amount, \$505 occurred prior to June 30, 2012, and is reflected as a cash shortage in the financial statements of this report. The \$505 represents funds that had been seized by an agent during an operation on January 25, 2012; however, DTF officials could not locate the funds and had no explanation as to their disposition. The remainder of the shortage (\$1,690) consisted of undocumented petty cash expenditures made subsequent to June 30, 2012. As of the date of this review, the \$2,195 cash shortage had not been liquidated.

RECOMMENDATION

Officials should take steps to liquidate the cash shortage. Management should perform a risk assessment and analyze its internal control procedures for safeguarding cash. Documentation should be on file for all cash seizures and disbursements of petty cash.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

The Board of Directors for the First Judicial DTF will meet on June 25, 2013, to determine if all agencies making up the DTF will contribute equally to liquidate the cash shortage \$2,195. An attempt will be made to obtain missing petty cash logs from the former employee. Should documentation be produced, the board will determine the final disposition of the unaccounted for petty cash funds.

FINDING 12.02 **DEFICIENCIES WERE NOTED IN RECEIPTING AND DEPOSITING FUNDS**

The Drug Task Force (DTF) administrative assistant issued receipts for cash settlements and withdrawals from the Judicial District Drug Fund. Cash settlements were deposited with the Washington County trustee, and funds withdrawn from the Judicial District Drug Fund were deposited to a confidential funds bank account maintained by the DTF. The following deficiencies were noted:

- A. Funds were not deposited in compliance with provisions of Section 5-8-207, *Tennessee Code Annotated*, which requires all public funds be deposited within three days of collection. In one instance, as many as 34 days elapsed between the date the receipt was written and the date the funds were deposited with the Washington County trustee.

- B. Receipts were not always issued at the time of collection. During our review, it came to our attention that the administrative assistant back-dated receipts and did not issue receipts to the various agents when seized funds were remitted to her. From our review of case logs, case files, and DTF receipts, as many as 65 days elapsed from the date of the seizure to the date the corresponding DTF receipt was written. The practice of back-dating receipts and issuing receipts subsequent to the actual collection date defeats the purpose of the receipt.

- C. In addition to the items noted above, we also determined funds received from the sale of approximately 11 vehicles were not properly receipted. These 11 vehicles were sold on October 28, 2012, using govdeals.com and generated \$17,650.51. These amounts were not receipted by the administrative assistant until January 8, 2013 (\$300), January 9, 2013 (\$785), January 10, 2013 (\$572), and January 11, 2013 (\$15,993.51). It should be noted that the administrative assistant was placed on leave on January 11, 2013, and these funds were not turned over to the Washington County trustee until January 28, 2013. The DTF director stated that these funds were not turned over to him when the administrative assistant left office and he did not remit the funds to the Washington County trustee. Therefore, we unable to determine who was in possession of the funds from the date of the sale (October 28, 2012) until the funds were turned over to the Washington County trustee (January 28, 2013).

These deficiencies existed because management did not implement internal control procedures that would ensure funds were properly receipted and deposited within three days of collection as required by state statute.

RECOMMENDATION

Receipts should be issued at the time of collection. Receipts should be deposited within three days of collection as required by state statute.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

- A. Receipts shall be deposited to the Washington County trustee within three (3) days of collection as required.

- B. Agents will ensure receipts are received from the office administrator at the time the funds are submitted. Receipts will have the current date and **will not** be post-dated or back-dated.

- C. Receipts will be issued immediately for any sales of vehicles or personal property.

**FINDING 12.03 DRUG TASK FORCE RECORDS FOR SEIZED CASH AND
PERSONAL PROPERTY WERE NOT PROPERLY
MAINTAINED**

In prior years, the Drug Task Force (DTF) had maintained a detailed log of cash and personal property seized from defendants and an operations summary report; however, after the termination of the DTF administrative assistant, the director could not locate the detailed log of cash and personal property or the operations summary report for the period ended June 30, 2012. The operations summary report reflects details related to seized cash, including the final disposition and amounts, which had not been awarded to the DTF by the Tennessee Department of Safety (TDOS). Since these reports could not be located, we could not determine if DTF personnel reconciled the detailed log of cash seized with the balance reflected on the operations summary report.

Because of the missing reports, we were required to use alternative records, including the detailed log for cash seized as of June 30, 2011, along with the summary case log maintained by the agents, case files, DTF receipts, Washington County trustee reports, and a report of seized property obtained from the TDOS to determine the remaining unawarded seized cash as of June 30, 2012. Based on our review of these various records and logs, we determined that cash seizures for the period July 1, 2011, through June 30, 2012, approximately \$67,292, and approximately \$25,096 had been awarded to the DTF by the TDOS. Therefore, the remaining \$150,367 balance of unawarded seized cash as of June 30, 2012, is reflected as Due to Litigants, Heirs, and Others in this report.

Additionally, an updated inventory log of vehicles and personal property seized was not available at the time of our review. However, from our review of the summary case logs maintained by the agents, case files, DTF receipts, trustee reports, and a report of seized property obtained from the Tennessee Department of Safety, we were able to determine that vehicles and personal property seized were either still in the custody of the DTF, sold at auction, or disposed of properly.

RECOMMENDATION

Inventory logs for seizures of cash, vehicles, and personal property should be properly maintained and on file for inspection. Required documentation related to seizures and items awarded to the DTF should be current and filed properly.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

All seizure logs for cash, vehicles, and personal property shall be properly maintained and made available for inspection. Required documentation will be up-to-date and filed accordingly.

FINDING 12.04 ADEQUATE DOCUMENTATION WAS NOT MAINTAINED TO SUPPORT SOME CONFIDENTIAL EXPENDITURES

The following deficiencies were noted in the documentation maintained to support confidential expenditures of the Drug Task Force (DTF):

- A. Custodian logs for the DTF confidential funds checking account could not be located for the entire period under review; therefore, we were not able to determine if transactions were accounted for properly. However, from other procedures performed, we were able to determine that receipts and disbursements from the checking account appeared to be reasonable.
- B. Agents original activity logs for various months could not be located by DTF personnel. Summary sheets of agents' activity were located, but the original logs with supporting documentation were missing. In addition, in several instances, the documentation for advances/return of funds, drug purchases, payments to informants, and other expenditures were missing. However, from summary sheets and reviews of case files and other documentation, we were able to verify most of the confidential expenditures of agents.
- C. In some instances, the DTF director could not locate the Tennessee Bureau of Investigation lab reports. These lab reports are used to support the disbursement of confidential funds for undercover drug purchases.
- D. Agents are required to submit their cash and activity log to the DTF director twice a month for the director to count the cash and reconcile the cash with amounts reflected on the agents' activity logs and to sign and date the logs. It came to our attention that while the director was signing and dating the agents' activity logs, he was not actually counting the agents' cash and reconciling it with the amount reflected on the logs.

RECOMMENDATION

Custodian logs for confidential funds should be on file for inspection and properly maintained. All confidential expenditures should be properly and accurately documented. Tennessee Bureau of Investigation lab reports should be maintained to support the disbursement of funds for all undercover drug purchases. Agents' cash should be counted twice a month and reconciled with the agents' activity logs.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

- A. Custodian logs will be properly maintained, and made readily available for inspection. Confidential expenditures shall be properly and accurately documented.
- B. Original agent activity logs shall be accurate and contain necessary supporting documentation. Accurate documentation maintained shall include advances/returns of funds, drug purchases, payments to informants, and other expenditures.

- C. The online program (I-results) shall be checked on a monthly basis, and a “hard copy” of the TBI lab report shall be placed in the appropriate DTF file when lab has been completed and posted on I-results.
 - D. The Director of the First Judicial Drug Task Force shall calculate agents’ cash and validate the same with activity logs at a minimum of twice a month.
-

FINDING 12.05 EQUIPMENT INVENTORY CONTROL RECORDS WERE NOT PROPERLY MAINTAINED

Equipment inventory records were not properly maintained. A control listing of equipment was maintained; however, the listing had not been updated to include recent purchases. Some items on the listing were marked as disposed of that were actually still in possession of the Drug Task Force, and one item could not be located. In addition, documentation that the board of directors had approved several items to be declared as surplus and destroyed could not be located.

RECOMMENDATION

Internal controls over equipment should be strengthened and maintained on a current basis. Equipment should be periodically verified by management.

MANAGEMENT’S RESPONSE – DISTRICT ATTORNEY GENERAL

Quarterly inventories shall be conducted by the office administrator and overseen by the DTF director. Surplus and items to be destroyed shall be logged and verified by the director at the time of surplus or disposal. Lists of surplus or destruction shall be maintained by the office administrator. Board minutes approving surplus and destruction shall also be accurate and maintained by the office administrator.

FINDING 12.06 BOARD MINUTES WERE NOT AVAILABLE FOR SOME MEETINGS OF THE BOARD

Official minutes for some of the meetings of the board of directors of the Drug Task Force were not available. The minutes of the board meetings for May 24, 2012, July 26, 2012, and September 20, 2012, could not be located by the director. Therefore, we could not determine or verify any official action taken by the board for these meetings.

RECOMMENDATION

Official minutes of the meetings of the board of directors should be properly maintained and on file with the Drug Task Force.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

All minutes of board of director meetings shall be accurate, maintained, and readily available for review.

FINDING 12.07 **INTERNAL CONTROL WEAKNESSES EXISTED THAT RELATED TO THE TIME SHEETS SUBMITTED BY AND SALARY AMOUNTS PAID TO THE FORMER DRUG TASK FORCE ADMINISTRATIVE ASSISTANT**

During the review, it came to our attention that the Drug Task Force (DTF) director was aware of potential discrepancies related to the administrative assistant's time sheets. Without supporting documentation, we were unable to determine any actual discrepancies in the time sheets submitted to the Washington County Finance Department. However, we were able to determine that the administrative assistant had been using a time sheet that already had the director's signature affixed to it and was not actually submitting time sheets to the director for his review and approval.

The director also expressed some concerns about possible discrepancies in the pay increases approved by the DTF board and the pay increases that were actually given to the administrative assistant. The administrative assistant is paid by the Washington County Finance Department from the Judicial District Drug Fund and is eligible for benefits provided through Washington County. The director advised us that the DTF board had approved a salary increase of five percent for the administrative assistant in 2011 and 2012. Based on our review of the documentation obtained from the Washington County Finance Department, the administrative assistant was given an eight percent salary increase on the July 22, 2011, payroll. This amount represented a five percent salary increase approved by the board and a three percent salary increase approved by the Washington County Board of County Commissioners for county employees. Likewise, the records of the Washington County Finance Department reflect that the administrative assistant was given a seven percent salary increase on November 23, 2012. This amount represented a five percent salary increase approved by the board and a two percent salary increase approved by the Washington County Board of County Commissioners for county employees. It should also be noted that a bonus of \$750 was paid to the administrative assistant on November 23, 2012. Due to the missing board minutes, we were unable to determine the actual increases approved by the board, and if the board intended for the administrative assistant to receive both the annual five percent board approved increase and raises approved by the Washington County Board of County Commissioners.

RECOMMENDATION

The DTF director should resolve suspected discrepancies in personnel matters. Detailed personnel policies should be developed for the administrative assistant's position. These policies should include procedures for the submission and approval of the administrative assistant's time sheets, along with the authorization and approval processes for the administrative assistant's salaries increases. Likewise, minutes of the meetings of the

board of directors should be properly maintained reflecting the approval and intent of the board.

MANAGEMENT’S RESPONSE – DISTRICT ATTORNEY GENERAL

Personnel issues, which include time sheets and requests for leave, will be approved by the DTF director. Time sheets shall be personally signed by the director at the end of each pay period, prior to submission to Washington County Payroll Department. Time sheets **will not** be pre-approved or pre-signed.

Any salary increase or bonus for personnel will be approved by the board of directors. Board minutes shall reflect any increases and shall be adequately maintained for review. Salary increases by another entity, other than DTF, will not apply to the office administrator, unless approved by the board of directors. Any such increase shall be reflected in the board meeting minutes.

FINDING 12.08 **DISCREPANCIES WERE NOTED IN THE QUARTERLY INCOME SUMMARY REPORTS**

The Drug Task Force (DTF) is the recipient of a grant under the Edward Byrne Memorial Grant Program. From reviews of the quarterly income summary reports submitted to the Office of Criminal Justice Programs (OCJP), it was determined that numerous errors and variances existed on the reports submitted for the periods ending December 31, 2011, June 30, 2012, and September 30, 2012. Also from our review of DTF files and records, it was noted that several seized vehicles and personal property items had been sold at auction on govdeals.com during the months of August, September, and October 2012. However, from reviews of quarterly income summary reports, we could not determine if the proceeds from these auction sales had ever been reported. These deficiencies resulted from a lack of management oversight and a failure to adequately document income items reported on the quarterly reports.

RECOMMENDATION

Income amounts reported on quarterly program income summary reports should be verified and adequately documented. All applicable income items should be included on the reports.

MANAGEMENT’S RESPONSE – DISTRICT ATTORNEY GENERAL

Receipts for auction property shall be given to the buyer at the time of sale. Receipts shall be maintained accurately and submitted on the appropriate quarterly report. Information shall be verified for accuracy by the director prior to submitting the required report to OCJP.

I have discussed these corrections with Mike Adams, Director of the First Judicial Drug Task Force, and he is in agreement with the corrective actions to be taken.

District Attorney General
First Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,858	\$ 1,858
Cash in Bank	0	13,263	13,263
Equity in Pooled Cash and Investments:			
Cash with Trustee	82,930	164,970	247,900
Due from Other Governments	1,599	12,708	14,307
Cash Shortage	0	505	505
Total Assets	<u>\$ 84,529</u>	<u>\$ 193,304</u>	<u>\$ 277,833</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 150,872	\$ 150,872
Total Liabilities	<u>\$ 0</u>	<u>\$ 150,872</u>	<u>\$ 150,872</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 84,529	\$ 0	\$ 84,529
Public Safety	0	42,432	42,432
Total Fund Balances	<u>\$ 84,529</u>	<u>\$ 42,432</u>	<u>\$ 126,961</u>
Total Liabilities and Fund Balances	<u>\$ 84,529</u>	<u>\$ 193,304</u>	<u>\$ 277,833</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,065	\$ 0	\$ 50,065
Drug Control Fines	0	37,279	37,279
Drug Task Force Forfeiture and Seizures	0	25,309	25,309
Proceeds from Confiscated Property	0	5,500	5,500
Investment Income	0	141	141
Miscellaneous Refunds	0	1,933	1,933
Drug Task Force Grant	0	72,000	72,000
Asset Forfeiture Funds	0	3,287	3,287
Contributions	0	32,500	32,500
Total Revenues	\$ 50,065	\$ 177,949	\$ 228,014
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,500	\$ 18,500
Clerical Personnel	13,643	24,642	38,285
Other Fringe Benefits	200	20,634	20,834
Bank Charges	0	175	175
Communication	0	13,390	13,390
Confidential Drug Enforcement Payments	0	41,467	41,467
Dues and Memberships	4,870	300	5,170
Freight	54	10	64
Maintenance Agreements	0	688	688
Maintenance and Repair Services - Vehicles	0	573	573
Postage	0	119	119
Rentals	0	12,176	12,176
Towing Services	0	1,490	1,490
Travel	8,859	4,947	13,806
Remittance of Revenues Collected	0	17,167	17,167
Other Contracted Services	0	1,430	1,430
Electricity	0	1,616	1,616
Gasoline	0	12,420	12,420
Law Enforcement Supplies	0	1,890	1,890

(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>			
Office Supplies	\$ 646	\$ 3,321	\$ 3,967
Other Supplies and Materials	194	890	1,084
Building and Contents Insurance	0	1,801	1,801
Trustee's Commission	485	1,059	1,544
In Service/Staff Development	1,045	0	1,045
Other Charges	307	909	1,216
Office Equipment	0	909	909
Total Expenditures	<u>\$ 30,303</u>	<u>\$ 182,523</u>	<u>\$ 212,826</u>
Net Change in Fund Balances	\$ 19,762	\$ (4,574)	\$ 15,188
Fund Balances, July 1, 2011	<u>64,767</u>	<u>47,006</u>	<u>111,773</u>
Fund Balances, June 30, 2012	<u>\$ 84,529</u>	<u>\$ 42,432</u>	<u>\$ 126,961</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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 20,832	\$ 20,832
Cash in Bank	0	3,360	3,360
Equity in Pooled Cash and Investments:			
Cash with Trustee	17,943	155,803	173,746
Cash with Clerks, Register, and Sheriff	597	296	893
Due from Other Governments	0	1,739	1,739
Total Assets	<u>\$ 18,540</u>	<u>\$ 182,030</u>	<u>\$ 200,570</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	<u>\$ 0</u>	<u>\$ 4,816</u>	<u>\$ 4,816</u>
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Fund Balances

Restricted for:			
Administration of Justice	\$ 18,540	\$ 0	\$ 18,540
Public Safety	0	177,214	177,214
Total Fund Balances	<u>\$ 18,540</u>	<u>\$ 177,214</u>	<u>\$ 195,754</u>
Total Liabilities and Fund Balances	<u>\$ 18,540</u>	<u>\$ 182,030</u>	<u>\$ 200,570</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,801	\$ 0	\$ 16,801
Drug Control Fines	0	7,862	7,862
Drug Task Force Forfeitures and Seizures	0	21,099	21,099
Proceeds from Confiscated Property	0	65,872	65,872
Miscellaneous Refunds	0	6,100	6,100
Other Local Revenues	0	6	6
Drug Task Force Grant	0	72,000	72,000
Other Governments and Citizens Groups	0	28,000	28,000
Total Revenues	<u>\$ 16,801</u>	<u>\$ 200,939</u>	<u>\$ 217,740</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 22,000	\$ 22,000
Secretary(s)	0	24,960	24,960
Jury and Witness Fees	391	0	391
Other Fringe Benefits	0	6,783	6,783
Audit Services	0	1,471	1,471
Communication	0	3,639	3,639
Contracts with Government Agencies	0	27,936	27,936
Contracts with Private Agencies	0	1,217	1,217
Contracts with Public Carriers	0	135	135
Data Processing Services	8	0	8
Confidential Drug Enforcement Payments	0	41,446	41,446
Dues and Memberships	2,520	750	3,270
Janitorial Services	1,275	0	1,275
Legal Notices, Recording, and Court Costs	1,860	0	1,860
Maintenance and Repair Services - Vehicles	0	10,240	10,240
Postal Charges	0	723	723
Printing, Stationery, and Forms	0	20	20
Rentals	0	10,887	10,887
Towing Services	0	50	50
Travel	1,097	9,293	10,390

(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>			
Tuition	\$ 7,584	\$ 1,615	\$ 9,199
Custodial Supplies	0	191	191
Data Processing Supplies	0	4,381	4,381
Food Supplies	0	113	113
Gasoline	0	18,216	18,216
Law Enforcement Supplies	0	6,181	6,181
Library Books/Media	97	0	97
Office Supplies	26	799	825
Periodicals	2,902	0	2,902
Uniforms	0	340	340
Utilities	0	2,889	2,889
Other Supplies and Materials	183	0	183
Building and Contents Insurance	0	2,819	2,819
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commission	162	1,197	1,359
Workers' Compensation Insurance	0	289	289
Other Charges	0	547	547
Data Processing Equipment	0	25,634	25,634
Motor Vehicles	0	25,000	25,000
Total Expenditures	<u>\$ 18,105</u>	<u>\$ 251,961</u>	<u>\$ 270,066</u>
Net Change in Fund Balances	\$ (1,304)	\$ (51,022)	\$ (52,326)
Fund Balances, July 1, 2011	<u>19,844</u>	<u>228,236</u>	<u>248,080</u>
Fund Balances, June 30, 2012	<u>\$ 18,540</u>	<u>\$ 177,214</u>	<u>\$ 195,754</u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

It should be noted that Scott Castle was removed as Judicial District Drug Task Force Director effective July 31, 2012, and was replaced by Tim Davis effective August 1, 2012. Our review disclosed that significant improvements have been made in the operations of the Drug Task Force since the change in directors was made.

FINDING 12.01 **EVIDENCE (DRUGS) SEIZED BY THE DRUG TASK FORCE WAS MISSING**

On September 26, 2012, the current DTF director was preparing an inventory of evidence for destruction orders, when it became obvious that certain evidence was missing. The director then informed the district attorney general who directed him to contact the Tennessee Bureau of Investigation (TBI). On February 5, 2013, the district attorney general advised us that evidence (drugs) seized by the Drug Task Force (DTF) was missing in numerous cases. After completing the inventory, the DTF director reported a total of 223 cases in which a portion or all of the evidence related to the case was missing. The TBI is currently investigating this matter.

RECOMMENDATION

Officials should continue to take steps to determine what happened to the missing evidence and assign responsibility for this lack of internal control. Internal controls for evidence should include physical controls, tracking, segregation of duties, documentation, audit, and training.

FINDING 12.02 **THE DRUG TASK FORCE HAD A CASH SHORTAGE OF \$1,700 AT FEBRUARY 14, 2013**

The Drug Task Force (DTF) had a cash shortage of \$1,700 at February 14, 2013. Cash on hand is maintained to supply agents with funds for confidential undercover purchases and drug buys. Cash on hand is replenished through transfers from the Judicial District Drug Fund (JDDF) maintained by the Greene County Mayor's Office.

A check for \$3,000 dated April 12, 2012, from the JDDF was receipted by the DTF director. This check was deposited to the DTF checking account on April 18, 2012, and a cash withdrawal of \$1,700 was made on the same date. The director's cash control log reflects a deposit of \$3,000 and a reduction of \$1,700 from cash on hand giving the impression that the \$1,700 had been disbursed or otherwise used for DTF purposes. However, we could find no documentation of this \$1,700 actually being disbursed or used for any DTF purpose.

On July 31, 2012, the new DTF director received \$3,051 cash, which was the balance reflected in the cash on hand log from the outgoing DTF director. Total cash of \$4,751 should have been transferred; therefore, unaccounted cash on hand totaled \$1,700.

RECOMMENDATION

Management should take steps to liquidate the \$1,700 cash shortage.

FINDING 12.03 **DEFICIENCIES EXISTED IN THE FINANCIAL STABILITY OF THE DRUG TASK FORCE**

Financial deficiencies existed in the Drug Task Force (DTF). These deficiencies appeared to be a result of a lack of oversight by management of the DTF and included:

- A. The DTF director failed to remit funds collected from seizures to the Greene County trustee on a current basis. This resulted in the account for the Judicial District Drug Fund being overdrawn by \$22,804 on February 29, 2012. This overdraft was liquidated in March 2012 after seizures awarded to the DTF were deposited with the trustee.
- B. Invoices were not paid in a timely manner. Telephone bills from two service providers were sometimes paid months past due, and unpaid charges grew to \$7,584 at one point. Also, while reviewing the office records, we noted that some invoices from previous months had not even been opened and reviewed. Therefore, it does not appear that the DTF director had reviewed the invoices monthly in accordance with policies established by the DTF board of directors.

RECOMMENDATION

Disbursements from the Judicial District Drug Fund should not be made in excess of available funds on deposit with the Greene County trustee. All invoices should be paid in a timely manner. The DTF director should review the monthly invoices for reasonableness and in accordance with policies established by the DTF board of directors.

FINDING 12.04 **DEFICIENCIES WERE NOTED IN THE RECORDING AND MANAGING OF SEIZED PROPERTY**

The following deficiencies were noted in the recording and management of seized property:

- A. Cash seizures were maintained in the evidence room and were not deposited promptly once awarded to the DTF. Cash seizure logs maintained by Drug Task Force (DTF) personnel reflected a balance of \$33,205 as of June 30, 2012. However, we noted on the Order of Compromise and Settlements prepared by the Tennessee Department of Safety (TDOS), that of the \$33,205 in seized cash, \$27,781 had been awarded to the DTF by the TDOS prior to June 30, 2012, but had not been deposited with the Greene County trustee.

It should be noted that in August 2012, the DTF director opened a checking account to deposit seized cash that had been maintained in the evidence room. All seizures subsequent to August 1, 2012, were also deposited in the checking account. Seized cash will remain in the checking account until a disposition order is received from the Tennessee Department of Safety.

- B. An inventory log of vehicles seized by the DTF was maintained by the DTF director. However, we noted two vehicles that had been seized but were not recorded in the inventory log.
- C. Based on our review of the evidence room and discussions with various agents, it appears that property in cases that had been adjudicated had not been sold or otherwise disposed of in a number of years. We also noted instances where personal property had been seized but had not been listed in the evidence log. As of February 14, 2013, DTF personnel were preparing personal property and firearms records to obtain an order for the sale of the items.

RECOMMENDATION

To improve cash flow, seized cash and funds received by the DTF should be deposited with the Greene County trustee in a timely manner. Inventory logs for seizures of cash, vehicles, and personal property should be properly maintained. For any evidence that is not required for further prosecution, DTF personnel should solicit an award order and dispose of the items. Any proceeds from the sale of seized items should be promptly deposited with the Greene County trustee.

FINDING 12.05 **ADEQUATE DOCUMENTATION WAS NOT MAINTAINED TO SUPPORT SOME CONFIDENTIAL EXPENDITURES**

The following deficiencies were noted in the documentation maintained to support confidential expenditures of the Drug Task Force (DTF):

- A. Payments to confidential informants were recorded on the agent's activity logs and supported with documentation. However, the documentation did not always include a witness signature. In addition, certain payments were not always properly posted to the confidential informants' payment history log. The deficiencies noted with the logs included: (1) one payment history log could not be located, (2) two instances where the payment was not posted to the payment history log, (3) one payment amount recorded on the history log differed from the agent's activity log by \$40, and (4) one payment amount recorded on the history log did not have a corresponding payment date.
- B. The DTF director did not properly review agents' records. DTF policy requires agents to submit their cash and activity logs to the director twice a month for the director to count the cash and reconcile the cash with amounts reflected on the agents' activity logs and to sign and date the logs. The

director did not sign or date the agents' activity logs for the period July 1, 2011, through July 31, 2012, which indicates that the director had not properly reviewed and approved the activity logs.

- C. One instance was noted where a receipt was not on file to support a cash disbursement of \$20 recorded on the agent's activity log. Two instances were noted where receipts were on file to support cash disbursements of \$100 and \$200; however, a business name was not present on the receipts.
- D. A bank account is maintained by the DTF director to account for certain confidential transactions. Based on our review, there was no indication that the bank statements were reconciled with the accounting records. Additionally, certain bank statements were not on file when we began our review on February 1, 2013, but were provided to us after the DTF director requested the statements from the bank.
- E. Confidential funds were used to pay for an agent's travel expenses. An agent used confidential cash to pay for alcohol, personal hygiene supplies, and food while on a two-week stay at a training facility in Mississippi. The agent stated that the former director instructed him to use confidential funds for the purchases. The required forms were partially filled out, but explanations were not provided, and the forms were not signed by the DTF director. The DTF does not have a formal travel policy.

RECOMMENDATION

All payments to confidential informants should be supported with a witness signature. Confidential informants' payment history logs should be properly maintained and periodically reconciled with the individual agents' activity logs. Agents cash should be counted twice a month and reconciled with the agents' activity logs. The director should sign and date the logs twice each month. All confidential expenditures should be properly and accurately documented. All bank statements should be maintained on file and reconciled timely with the accounting records. Confidential funds should not be used for nonconfidential purposes such as travel or training. The DTF should adopt a formal travel policy. The use of DTF funds for alcohol or personal hygiene items is questionable.

FINDING 12.06 **DEFICIENCIES WERE NOTED IN RECEIPTING AND DEPOSITING FUNDS**

The Drug Task Force (DTF) director issued receipts for cash settlements and withdrawals from the Judicial District Drug Fund (JDDF). Cash settlements were deposited with the Greene County trustee, and funds withdrawn from the JDDF were deposited to a confidential funds bank account maintained by the DTF director. The following deficiencies were noted:

- A. An instance was noted where cash was obtained at the time a check from the JDDF was deposited into the confidential funds bank account in-lieu-of depositing the check and then issuing an official check to obtain cash. A withdrawal was not recorded by the bank, and only the net amount of the deposit was recognized on the bank statement. However, the remaining cash was recorded in the director's custodial log.
- B. Four instances were noted where funds were deposited as much as 11 days after the receipt date. Section 5-8-207, *Tennessee Code Annotated*, requires all public funds be deposited within three days of collection.
- C. Receipts were not always issued at the time of collection. An instance was noted where the receipt date was after the deposit date. The practice of issuing receipts subsequent to the actual collection defeats the purpose of the receipt.
- D. A refund check totaling \$21.11 from a phone service provider dated December 13, 2011, was discovered in an unopened envelope on March 6, 2012. The director was not aware of the check until we brought it to his attention.

RECOMMENDATION

All deposits to the confidential funds bank account should be recognized for the full amount of the checks, and an official check should be issued to obtain cash. Receipts should be deposited intact and within three days of collection as required by state statute. Receipts should be issued at the time of collection. Procedures should be developed to ensure that mail is opened timely.

FINDING 12.07 **PURCHASES WERE NOT MADE IN ACCORDANCE WITH THE COUNTY'S PURCHASING PROCEDURES**

Nonconfidential purchases were made from the Judicial District Drug Fund maintained by the Greene County Office of Accounts and Budgets; however, certain purchases were not made in accordance with the county's purchasing procedures. The following deficiencies were noted:

- A. In some instances, purchase orders were not issued. For example, five instances were noted where a total of 58 inkjet printer cartridges were purchased without obtaining purchase orders totaling \$3,523 including shipping and handling costs of \$517. Purchase orders are necessary to control who has purchasing authority and to document purchasing commitments.
- B. Some purchase orders were issued after the purchases were made. This practice defeats the purpose of the purchase order and makes it an approval of payment rather than approval of the purchase.

- C. At least \$100 in Subway restaurant gift cards were purchased as promotional items. Documentation of the disposition of these cards was not on file. Therefore, we could not determine what these gift cards were used for.

RECOMMENDATION

Nonconfidential purchases should be made in accordance with Greene County's purchasing procedures. To strengthen internal controls over purchasing procedures and to document purchasing commitments, purchase orders should be issued for all applicable purchases before purchases are made. Documentation of all disbursements should be on file.

FINDING 12.08 **EQUIPMENT INVENTORY CONTROL RECORDS WERE NOT PROPERLY MAINTAINED**

Inventory records of DTF owned equipment were not properly maintained. A control listing of equipment and a subsidiary listing of vehicles were maintained; however, certain items included on the subsidiary listing were not included on the equipment control listing. Also, vehicle identification numbers were not included on the subsidiary listing of vehicles.

The former DTF director was instructed to prepare a complete and accurate equipment inventory prior to leaving the DTF. However, the former DTF director did not prepare an equipment inventory.

RECOMMENDATION

Internal controls over equipment should be strengthened. A control log of equipment that includes all necessary information should be maintained and reconciled with the subsidiary listing. Equipment should be periodically verified by management.

FINDING 12.09 **THE DRUG TASK FORCE HAD DEFICIENCIES IN THE USE OF JUSTICE ASSISTANCE GRANT PROGRAM FUNDS**
(Noncompliance Under *Government Auditing Standards* and OMB Circular A-133)

During the period under review, the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs conducted a review of the Edward Byrne Memorial Justice Assistance Grant Program (CFDA No.16.738) in the Third Judicial District. The review disclosed the following deficiencies:

- A. The DTF charged the grant for amounts in excess of actual costs. From July 1, 2012, through December 31, 2012, the DTF charged the grant for \$8,000 when the actual amount expended was \$5,352. Therefore, the DTF received \$2,648 more in grants funds than was supported by actual costs. The Grant Contract, Section C.3 states, "The Grantee shall be compensated for actual, reasonable and necessary costs based upon the Grant Budget..." As a result of this deficiency, there is \$1,986 (excluding match) in questioned costs.

- B. The agency charged per diem expenses to the grant in excess of State approved standard rates. The agency used incorrect reimbursement rates for per diem expenses for three employee travel claims in August 2012 totaling \$39, two employee travel claims in September 2012 totaling \$46, and two employee travel claims in November 2012 totaling \$212.68. As a result, the grant was overcharged \$297.68 for per diem travel expense. This will not be questioned costs because the agency incurred \$1,145.55 allowable travel expense in November 2012, which was not previously charged to the grant and would offset the unallowable costs. According to the grant contract, Section C.4 “Reimbursements to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified in the ‘State Comprehensive Travel Regulations ...”
3. The annual Justice Assistance Grant Program (JAG) report was submitted late. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, JAG Chapter III, Reporting Section states, “that the Annual JAG Report is due on July 31.” The agency submitted the report on August 6, 2012.
 4. The July through September Performance Measurement Tool (PMT) report was submitted late. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, JAG Chapter III, Reporting Section states, “that the July-September PMT Report is due on October 15.” The report was received on October 23, 2012.
 5. The project director did not have the required Title VI annual training. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, Chapter II C. states, “all new project directors are responsible for completing Title VI Compliance Training within 90 days of start date as well as providing periodic training to staff.”
 6. The agency did not have a written policy for background checks. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, Generic Section, Chapter VI, A.1 j. states, “at a minimum, this policy must include which agency positions require a background check and the type of check performed.”

This monitoring report, along with management’s responses and corrective action plans, may be obtained from the State Department of Finance and Administration, Office of Criminal Justice Programs, William R. Snodgrass Tennessee Tower, 1312 Rosa L. Parks Avenue, Suite 1800, Nashville, TN 37243.

MANAGEMENT’S RESPONSE TO ALL FINDINGS – DISTRICT ATTORNEY GENERAL

The Third Judicial District Drug Task Force is managed by a Board of Directors. The members of the board are: J. Steven Burns, Greene County Sheriff, Chairman; Berkley Bell, Third Judicial District Attorney General, Advisory Member; Terry Gannon, Greeneville Chief of Police, Esco Jarnigan, Hamblen County Sheriff; Roger Overholt, Morristown Chief of Police; Mark Johnson, Church Hill Chief of Police; Doug Nelson,

Rogersville Chief of Police; Mike Campbell, Mt. Carmel Chief of Police; Jeff Hesoun, Surgoinville Chief of Police; Stanley Dale Dobbs, Baileyton Chief of Police; George L. Maxey, Hancock County Sheriff; and Danny Greene, Tusculum Chief of Police. On their behalf, I would like to express our appreciation to the Office of the Comptroller of the Treasury, Division of Local Government Audit, for their help and guidance in directing us through a difficult transition from our past director to our present director. With their help we identified areas in which the previous director failed to perform his duties adequately. They also helped us find solutions to the problems that resulted from such failure. We also deeply appreciate the Comptroller's recognition, "that significant improvements have been made in the operations of the Drug Task Force since the change in directors took place."

We are still discovering problems, such as missing evidence and a cash shortage. These matters are under investigation and will be resolved. Our director will continue to work diligently to identify problems, solve them, and avoid them in the future.

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2012

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

Cash:			
Cash on Hand	\$ 0	\$ 37,103	\$ 37,103
Cash in Bank	0	1,277	1,277
Equity in Pooled Cash and Investments:			
Cash with Trustee	209,722	49,285	259,007
Cash with Clerks, Register, and Sheriff	405	105	510
Accounts Receivable	0	2,779	2,779
Due from Other Governments	1,834	0	1,834
Cash Shortage	0	1,700	1,700
 Total Assets	 \$ 211,961	 \$ 92,249	 \$ 304,210

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 3,821	\$ 3,821
Due to Litigants, Heirs, and Others	0	5,424	5,424
Total Liabilities	\$ 0	\$ 9,245	\$ 9,245

Fund Balances

Restricted for:			
Administration of Justice	\$ 211,961	\$ 0	\$ 211,961
Public Safety	0	83,004	83,004
Total Fund Balances	\$ 211,961	\$ 83,004	\$ 294,965
 Total Liabilities and Fund Balances	 \$ 211,961	 \$ 92,249	 \$ 304,210

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 52,744	\$ 0	\$ 52,744
Drug Control Fines	0	4,774	4,774
Drug Task Force Forfeitures and Seizures	0	15,682	15,682
Proceeds from Confiscated Property	0	130,376	130,376
Sale of Equipment	0	5,157	5,157
Investment Income	0	10	10
Drug Task Force Grant	0	72,000	72,000
Total Revenues	<u>\$ 52,744</u>	<u>\$ 227,999</u>	<u>\$ 280,743</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 25,800	\$ 25,800
Clerical Personnel	0	27,206	27,206
Jury and Witness Fees	201	0	201
Other Fringe Benefits	0	9,288	9,288
Communication	1,110	10,690	11,800
Confidential Drug Enforcement Payments	0	3,053	3,053
Dues and Memberships	645	375	1,020
Maintenance & Repair Services - Vehicles	0	4,474	4,474
Postal Charges	0	621	621
Travel	7,789	715	8,504
Tuition	6,825	0	6,825
Other Contracted Services	2,132	9,668	11,800
Equipment and Machinery Parts	0	4,192	4,192
Garage Supplies	0	314	314
Gasoline	0	27,273	27,273
Law Enforcement Supplies	0	17	17
Office Supplies	0	6,932	6,932
Premium on Corporate Surety Bond	0	175	175
Other Charges	0	1,173	1,173
Motor Vehicles	0	2,219	2,219

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>Expenditures (Cont.)</u>			
Office Equipment	\$ 11,524	\$ 0	\$ 11,524
Total Expenditures	<u>\$ 30,226</u>	<u>\$ 134,185</u>	<u>\$ 164,411</u>
Net Change in Fund Balances	\$ 22,518	\$ 93,814	\$ 116,332
Fund Balances, July 1, 2011	<u>189,443</u>	<u>(10,810)</u>	<u>178,633</u>
Fund Balances, June 30, 2012	<u>\$ 211,961</u>	<u>\$ 83,004</u>	<u>\$ 294,965</u>

FOURTH JUDICIAL DISTRICT

FOURTH JUDICIAL DISTRICT

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

District Attorney General
Fourth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 14,758	\$ 14,758
Cash in Bank	0	78,052	78,052
Equity in Pooled Cash and Investments:			
Cash with Trustee	8,999	265,164	274,163
Accounts Receivable	1,135	71,796	72,931
Due from Other Government	631	0	631
	<hr/>		
Total Assets	\$ 10,765	\$ 429,770	\$ 440,535
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 72,610	\$ 72,610
Total Liabilities	\$ 0	\$ 72,610	\$ 72,610
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 10,765	\$ 0	\$ 10,765
Public Safety	0	357,160	357,160
Total Fund Balances	\$ 10,765	\$ 357,160	\$ 367,925
	<hr/>		
Total Liabilities and Fund Balances	\$ 10,765	\$ 429,770	\$ 440,535
	<hr/> <hr/>		

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,541	\$ 0	\$ 23,541
Drug Control Fines	0	26,652	26,652
Drug Task Force Forfeitures and Seizures	0	25,646	25,646
Proceeds From Confiscated Property	0	71,796	71,796
Investment Income	0	1,894	1,894
Miscellaneous Refunds	0	20	20
Drug Task Force Grant	0	30,000	30,000
Asset Forfeitures Funds	0	6,270	6,270
Other Direct Federal Revenue	0	5,977	5,977
Total Revenues	<u>\$ 23,541</u>	<u>\$ 168,255</u>	<u>\$ 191,796</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 52,393	\$ 52,393
Clerical Personnel	0	33,913	33,913
Other Salaries and Wages	0	42,757	42,757
Other Fringe Benefits	0	22,244	22,244
Advertising	0	321	321
Audit Services	0	1,965	1,965
Communication	6,598	8,403	15,001
Contracts with Government Agencies	0	4,608	4,608
Confidential Drug Enforcement Payments	0	31,766	31,766
Dues and Memberships	665	0	665
Licenses	0	181	181
Maintenance & Repair Services - Buildings	0	276	276
Maintenance & Repair Services - Vehicles	0	9,914	9,914
Postal Charges	0	248	248
Printing, Stationary and Forms	0	220	220
Rentals	0	14,172	14,172
Towing Services	0	100	100
Travel	1,571	603	2,174
Data Processing Supplies	0	1,095	1,095

(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>			
Electricity	\$ 0	\$ 914	\$ 914
Gasoline	0	24,690	24,690
Law Enforcement Supplies	0	454	454
Office Supplies	3,027	834	3,861
Vehicle Parts	0	1,000	1,000
Water and Sewer	158	499	657
Other Supplies and Materials	0	648	648
Building and Contents Insurance	0	535	535
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	0	540	540
In Service/Staff Development	4,550	0	4,550
Other Charges	14,150	100	14,250
Office Equipment	310	0	310
Total Expenditures	<u>\$ 31,029</u>	<u>\$ 255,493</u>	<u>\$ 286,522</u>
Net Change in Fund Balances	\$ (7,488)	\$ (87,238)	\$ (94,726)
Fund Balances, July 1, 2011	<u>18,253</u>	<u>444,398</u>	<u>462,651</u>
Fund Balances, June 30, 2012	<u>\$ 10,765</u>	<u>\$ 357,160</u>	<u>\$ 367,925</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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,050	\$ 3,050
Cash in Bank	0	2,589	2,589
Equity in Pooled Cash and Investments:			
Cash with Trustee	131,038	1,261,488	1,392,526
Cash with Clerks, Register, and Sheriff	1,665	10,312	11,977
Accounts Receivable	99	996	1,095
Total Assets	<u>\$ 132,802</u>	<u>\$ 1,278,435</u>	<u>\$ 1,411,237</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 3,280	\$ 3,280
Due to Litigants, Heirs, and Others	0	86,159	86,159
Total Liabilities	<u>\$ 0</u>	<u>\$ 89,439</u>	<u>\$ 89,439</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 132,802	\$ 0	\$ 132,802
Public Safety	0	1,188,996	1,188,996
Total Fund Balances	<u>\$ 132,802</u>	<u>\$ 1,188,996</u>	<u>\$ 1,321,798</u>
Total Liabilities and Fund Balances	<u>\$ 132,802</u>	<u>\$ 1,278,435</u>	<u>\$ 1,411,237</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,651	\$ 0	\$ 18,651
Drug Control Fines	0	126,892	126,892
Drug Task Force Forfeitures and Seizures	0	140,968	140,968
Investment Income	1,231	12,169	13,400
Other Local Revenues	0	150	150
Sale of Vehicles	0	13,413	13,413
Drug Control Grant	0	30,000	30,000
Contributions	0	28,750	28,750
Total Revenues	<u>\$ 19,882</u>	<u>\$ 352,342</u>	<u>\$ 372,224</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,498	\$ 1,498
Communication	0	21,192	21,192
Confidential Drug Enforcement Payments	0	33,819	33,819
Dues and Memberships	0	400	400
Operating Lease Payments	0	37,770	37,770
Licenses	0	89	89
Maintenance and Repair Services - Equipment	0	110	110
Maintenance and Repair Services - Vehicles	0	12,673	12,673
Postal Charges	0	55	55
Printing, Stationery, and Forms	0	774	774
Travel	0	12,556	12,556
Tuition	0	2,090	2,090
Other Contracted Services	0	2,718	2,718
Law Enforcement Supplies	0	1,335	1,335
Office Supplies	0	1,377	1,377
Tires and Tubes	0	2,512	2,512
Utilities	0	4,963	4,963
Other Supplies and Materials	0	346	346
Premiums on Corporate Surety Bonds	0	262	262
Trustee's Commission	198	1,833	2,031
Other Charges	0	6,014	6,014
Data Processing Equipment	0	730	730
Law Enforcement Equipment	0	11,585	11,585

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
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<u>Expenditures (Cont.)</u>			
Motor Vehicles	\$ 0	\$ 32,750	\$ 32,750
Total Expenditures	\$ 198	\$ 189,451	\$ 189,649
<hr/>			
Other Financing Sources (Uses):			
Transfers to the Blount County			
General Fund - Salary Supplements	\$ 0	\$ (34,000)	\$ (34,000)
<hr/>			
Net Change in Fund Balances	\$ 19,684	\$ 128,891	\$ 148,575
Fund Balances, July 1, 2011	113,118	1,060,105	1,173,223
<hr/>			
Fund Balances, June 30, 2012	\$ 132,802	\$ 1,188,996	\$ 1,321,798
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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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 396,554

Cash with Clerks, Register, and Sheriff

6,528

Total Assets

\$ 403,082

LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 3,590

Fund Balance

Restricted for:

Administration of Justice

\$ 399,492

Total Liabilities and Fund Balance

\$ 403,082

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 91,003
Total Revenues	<u>\$ 91,003</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 26,511
Other Fringe Benefits	1,961
Other Contracted Services	170
Total Expenditures	<u>\$ 28,642</u>
 Net Change in Fund Balance	 \$ 62,361
Fund Balance, July 1, 2011	<u>337,131</u>
 Fund Balance, June 30, 2012	 <u>\$ 399,492</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, 2012

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

Cash:			
Cash on Hand	\$ 0	\$ 1,425	\$ 1,425
Cash in Bank	0	13	13
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,833	7,896	30,729
Cash with Clerks, Register, and Sheriff	912	0	912
	<hr/>		
Total Assets	\$ 23,745	\$ 9,334	\$ 33,079
	<hr/> <hr/>		

FUND BALANCES

<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 23,745	\$ 0	\$ 23,745
Public Safety	0	9,334	9,334
	<hr/>		
Total Fund Balances	\$ 23,745	\$ 9,334	\$ 33,079
	<hr/> <hr/>		

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,356	\$ 0	\$ 14,356
Drug Task Force Grants	0	47,600	47,600
Other Direct Federal Revenues	0	11,600	11,600
Contributions	3,510	6,750	10,260
Total Revenues	<u>\$ 17,866</u>	<u>\$ 65,950</u>	<u>\$ 83,816</u>
<u>Expenditures</u>			
Bank Charges	\$ 0	\$ 87	\$ 87
Communication	651	509	1,160
Data Processing Services	0	27	27
Confidential Drug Enforcement Payments	0	975	975
Dues and Memberships	450	0	450
Postal Charges	0	64	64
Printing, Stationery, and Forms	0	174	174
Travel	528	3,009	3,537
Other Contracted Services	3,978	500	4,478
Office Supplies	0	198	198
Periodicals	144	0	144
Uniforms	0	2,270	2,270
Other Supplies and Materials	1,262	4,663	5,925
Trustee's Commission	142	0	142
In Service/Staff Development	2,194	0	2,194
Other Charges	0	6,133	6,133
Data Processing Equipment	0	100	100
Law Enforcement Equipment	0	12,928	12,928
Motor Vehicles	0	72,779	72,779
Office Equipment	1,083	0	1,083
Total Expenditures	<u>\$ 10,432</u>	<u>\$ 104,416</u>	<u>\$ 114,848</u>
Net Change in Fund Balances	\$ 7,434	\$ (38,466)	\$ (31,032)
Fund Balances, July 1, 2011	16,311	47,800	64,111
Fund Balances, June 30, 2012	<u>\$ 23,745</u>	<u>\$ 9,334</u>	<u>\$ 33,079</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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 16,093	\$ 16,093
Cash in Bank	0	6,381	6,381
Equity in Pooled Cash and Investments:			
Cash with Trustee	43,726	152,191	195,917
Accounts Receivable	0	104	104
Due from Other Governments	8,245	12,771	21,016
Total Assets	<u>\$ 51,971</u>	<u>\$ 187,540</u>	<u>\$ 239,511</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 28,429	\$ 1,955	\$ 30,384
Payroll Deductions	0	2,543	2,543
Total Liabilities	<u>\$ 28,429</u>	<u>\$ 4,498</u>	<u>\$ 32,927</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 23,542	\$ 0	\$ 23,542
Public Safety	0	183,042	183,042
Total Fund Balances	<u>\$ 23,542</u>	<u>\$ 183,042</u>	<u>\$ 206,584</u>
Total Liabilities and Fund Balances	<u>\$ 51,971</u>	<u>\$ 187,540</u>	<u>\$ 239,511</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 89,424	\$ 0	\$ 89,424
Investment Income	0	819	819
Drug Task Force Forfeitures and Seizures	0	89,779	89,779
Miscellaneous Refunds	1,301	217	1,518
Sale of Equipment	0	107,286	107,286
Drug Task Force Grant	0	72,825	72,825
Asset Forfeiture Funds	0	1,997	1,997
Contributions	75	6,210	6,285
Total Revenues	\$ 90,800	\$ 279,133	\$ 369,933
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 41,332	\$ 41,332
Supervisor/Director	0	55,744	55,744
Investigator(s)	0	43,282	43,282
Accountants/Bookkeepers	0	2,750	2,750
Data Processing Personnel	0	375	375
Salary Supplements	0	414	414
Clerical Personnel	0	26,960	26,960
Other Fringe Benefits	0	42,166	42,166
Communication	8,545	9,672	18,217
Contracts with Governmental Agencies	0	8,930	8,930
Confidential Drug Enforcement Payments	0	21,853	21,853
Dues and Memberships	1,250	0	1,250
Licenses	0	12	12
Maintenance and Repair Services - Vehicles	0	5,082	5,082
Postage Charges	0	124	124
Rentals	3,000	23,800	26,800
Towing Services	0	7,300	7,300
Travel	14,235	9,464	23,699
Other Contracted Services	2,595	3,974	6,569
Electricity	719	2,840	3,559
Gasoline	0	23,035	23,035

(Continued)

District Attorney General
Eighth 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	\$ 5,726	\$ 5,726
Natural Gas	0	203	203
Office Supplies	1,531	647	2,178
Periodicals	3,190	0	3,190
Water and Sewer	0	620	620
Other Supplies and Materials	0	5,800	5,800
Refunds	0	2,445	2,445
Trustee's Commission	897	1,493	2,390
Vehicle and Equipment Insurance	0	2,187	2,187
Workers' Compensation Coverage	0	6,204	6,204
Other Charges	747	0	747
Law Enforcement Equipment	0	4,712	4,712
Motor Vehicles	0	101,330	101,330
Office Equipment	6,843	0	6,843
Total Expenditures	<u>\$ 43,552</u>	<u>\$ 460,476</u>	<u>\$ 504,028</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (77,269)	\$ 0	\$ (77,269)
Net Change in Fund Balances	\$ (30,021)	\$ (181,343)	\$ (211,364)
Fund Balances, July 1, 2011	<u>53,563</u>	<u>364,385</u>	<u>417,948</u>
Fund Balances, June 30, 2012	<u>\$ 23,542</u>	<u>\$ 183,042</u>	<u>\$ 206,584</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, 2012

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

Cash:			
Cash on Hand	\$ 0	\$ 2,651	\$ 2,651
Cash in Bank	0	1,130	1,130
Equity in Pooled Cash and Investments:			
Cash with Trustee	35,466	196,976	232,442
Cash with Clerks, Register, and Sheriff	1,111	162	1,273
Due from the Roane County General Fund	0	3,000	3,000
Due from Other Governments	7,941	9,522	17,463
Total Assets	\$ 44,518	\$ 213,441	\$ 257,959

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 3,415	\$ 13,844	\$ 17,259
Accrued Payroll	0	16,516	16,516
Total Liabilities	\$ 3,415	\$ 30,360	\$ 33,775

Fund Balances

Restricted for:			
Administration of Justice	\$ 41,103	\$ 0	\$ 41,103
Public Safety	0	183,081	183,081
Total Fund Balances	\$ 41,103	\$ 183,081	\$ 224,184
Total Liabilities and Fund Balances	\$ 44,518	\$ 213,441	\$ 257,959

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,224	\$ 0	\$ 29,224
Drug Control Fines	0	40,601	40,601
Officers Costs	0	1,414	1,414
Drug Task Force Forfeitures and Seizures	0	59,303	59,303
Proceeds from Confiscated Property	0	10,895	10,895
Investment Income	0	46	46
Contributions and Gifts	0	2,268	2,268
Sale of Equipment	0	20,000	20,000
Fines	0	10,899	10,899
Asset Forfeiture Funds	0	69,225	69,225
Total Revenues	\$ 29,224	\$ 214,651	\$ 243,875
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 96,000	\$ 96,000
Part-time Personnel	360	0	360
Overtime Pay	0	1,155	1,155
Bonus Pay	0	1,120	1,120
Social Security	34	7,725	7,759
Other Fringe Benefits	0	27,612	27,612
Audit Services	0	793	793
Communication	429	11,191	11,620
Contracts with Private Agencies	0	303	303
Confidential Drug Enforcement Payments	0	1,130	1,130
Dues and Memberships	345	0	345
Licenses	0	24	24
Maintenance and Repair Services - Equipment	0	270	270
Maintenance and Repair Services - Vehicles	0	7,633	7,633
Postal Charges	0	475	475
Printing, Stationery, and Forms	0	99	99
Rentals	0	6,613	6,613
Towing Services	0	865	865

(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>			
Travel	\$ 2,585	\$ 4,895	\$ 7,480
Gasoline	0	25,455	25,455
Law Enforcement Supplies	0	16,204	16,204
Office Supplies	2,148	5,950	8,098
Tires and Tubes	0	2,141	2,141
Other Supplies and Materials	2,797	11,584	14,381
Premium on Corporate Surety Bond	0	187	187
Trustee's Commission	288	1,355	1,643
Vehicle and Equipment Insurance	0	5,077	5,077
Workers' Compensation Insurance	0	2,000	2,000
Motor Vehicles	0	10,090	10,090
Total Expenditures	<u>\$ 8,986</u>	<u>\$ 247,946</u>	<u>\$ 256,932</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (13,085)	\$ (37,744)	\$ (50,829)
Net Change in Fund Balances	\$ 7,153	\$ (71,039)	\$ (63,886)
Fund Balances, July 1, 2011	<u>33,950</u>	<u>254,120</u>	<u>288,070</u>
Fund Balances, June 30, 2012	<u>\$ 41,103</u>	<u>\$ 183,081</u>	<u>\$ 224,184</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

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

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,385	\$ 7,385
Cash in Bank	0	540,488	540,488
Equity in Pooled Cash and Investments:			
Cash with Trustee	222,317	1,568,287	1,790,604
Accounts Receivable	2,790	15,321	18,111
Total Assets	<u>\$ 225,107</u>	<u>\$ 2,131,481</u>	<u>\$ 2,356,588</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,605	\$ 1,605
Due to Litigants, Heirs, and Others	0	540,488	540,488
Total Liabilities	<u>\$ 0</u>	<u>\$ 542,093</u>	<u>\$ 542,093</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 225,107	\$ 0	\$ 225,107
Public Safety	0	1,589,388	1,589,388
Total Fund Balances	<u>\$ 225,107</u>	<u>\$ 1,589,388</u>	<u>\$ 1,814,495</u>
Total Liabilities and Fund Balances	<u>\$ 225,107</u>	<u>\$ 2,131,481</u>	<u>\$ 2,356,588</u>

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 57,440	\$ 0	\$ 57,440
Drug Control Fines	0	89,305	89,305
Drug Task Force Forfeitures and Seizures	0	391,698	391,698
Investment Income	241	4,456	4,697
Sale of Equipment	0	15,000	15,000
Other Local Revenues	0	17,237	17,237
Drug Control Grant	0	30,000	30,000
Contributions and Grants	0	4,000	4,000
Other Federal through State	0	4,468	4,468
Other Direct Federal Revenue	0	5,550	5,550
Other	0	5,000	5,000
Total Revenues	\$ 57,681	\$ 566,714	\$ 624,395
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 508,175	\$ 508,175
Secretary(s)	0	32,300	32,300
Overtime Pay	0	13,257	13,257
Social Security	0	39,841	39,841
State Retirement	0	36,645	36,645
Employee and Dependent Insurance	0	71,019	71,019
Life Insurance	0	981	981
Unemployment Compensation	0	1,819	1,819
Audit Services	0	5,684	5,684
Communication	5,015	17,406	22,421
Confidential Drug Enforcement Payments	0	17,905	17,905
Dues and Memberships	0	730	730
Maintenance and Repair Services - Buildings	0	46,850	46,850
Maintenance and Repair Services - Vehicles	0	17,017	17,017
Pest Control	0	275	275

(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>			
Rentals	\$ 0	\$ 2,250	\$ 2,250
Travel	14,104	8,219	22,323
Veterinary Services	0	1,492	1,492
Disposal Fees	0	989	989
Other Contracted Services	0	6,117	6,117
Animal Food and Supplies	0	357	357
Gasoline	0	51,256	51,256
Law Enforcement Supplies	0	8,852	8,852
Office Supplies	4,585	8,331	12,916
Uniforms	0	5,999	5,999
Utilities	0	8,500	8,500
Other Supplies and Materials	3,319	0	3,319
Building and Contents Insurance	0	3,427	3,427
Liability Insurance	0	8,257	8,257
Trustee's Commission	514	0	514
In Service/Staff Development	2,335	1,885	4,220
Workers' Compensation Insurance	0	14,156	14,156
Law Enforcement Equipment	0	23,850	23,850
Motor Vehicles	0	2,424	2,424
Office Equipment	0	7,485	7,485
Other Equipment	0	2,998	2,998
Total Expenditures	<u>\$ 29,872</u>	<u>\$ 976,748</u>	<u>\$ 1,006,620</u>
Net Change in Fund Balances	\$ 27,809	\$ (410,034)	\$ (382,225)
Fund Balances, July 1, 2011	<u>197,298</u>	<u>1,999,422</u>	<u>2,196,720</u>
Fund Balances, June 30, 2012	<u>\$ 225,107</u>	<u>\$ 1,589,388</u>	<u>\$ 1,814,495</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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 44,713

Total Assets

\$ 44,713

FUND BALANCE

Restricted for:

Administration of Justice

\$ 44,713

Total Fund Balance

\$ 44,713

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 32,212
Investment Income	192
Miscellaneous Refunds	272
Total Revenues	<u>\$ 32,676</u>
 <u>Expenditures</u>	
Postal Charges	\$ 141
Computer Program Development	21,736
Computer Support	4,051
Total Expenditures	<u>\$ 25,928</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (7,500)</u>
Total Other Financing Sources (Uses)	<u>\$ (7,500)</u>
 Net Change in Fund Balance	 \$ (752)
Fund Balance, July 1, 2011	<u>45,465</u>
 Fund Balance, June 30, 2012	 <u><u>\$ 44,713</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 12.01 **SOME FUNDS WERE NOT RECEIPTED AND DISBURSED IN COMPLIANCE WITH STATE STATUTES**

The Drug Task Force disbursed some funds in accordance with an Order of Compromise and Settlement issued by the Tennessee Department of Safety; however, these funds were not receipted and disbursed in accordance with state statutes. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires pre-numbered receipts to be issued for collections, and Section 5-8-207(3)(b), *TCA*, requires collections to be disbursed by official pre-numbered checks. The Drug Task Force seized \$20,534 on September 20, 2011, and received the Order of Compromise and Settlement on December 22, 2011. The Drug Task Force took the funds to a local bank and obtained cashiers checks payable to the Drug Task Force, other participating law enforcement agencies, and to the litigant on December 22, 2011, and disbursed these funds without posting revenues or expenditures to the Drug Task Force Fund maintained by Marion County.

RECOMMENDATION

All collections should be receipted, and all disbursements should be made by official pre-numbered checks as required by state statute. All financial activity should be accounted for through the Drug Task Force Fund maintained by Marion County.

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 32,647	\$ 32,647
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,398	0	25,398
Cash with Clerks, Register, and Sheriff	0	1,562	1,562
Due from Other Governments	805	2,298	3,103
	<hr/>		
Total Assets	\$ 26,203	\$ 36,507	\$ 62,710
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 33,667	\$ 33,667
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,203	\$ 0	\$ 26,203
Public Safety	0	2,840	2,840
Total Fund Balances	\$ 26,203	\$ 2,840	\$ 29,043
	<hr/>		
Total Liabilities and Fund Balances	\$ 26,203	\$ 36,507	\$ 62,710
	<hr/> <hr/>		

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 13,387	\$ 13,387
Other Local Option Taxes	0	20,222	20,222
District Attorney General Fees	19,058	0	19,058
Drug Task Force Forfeitures and Seizures	0	36,667	36,667
Sale of Equipment	0	6,773	6,773
Contributions and Gifts	0	3,000	3,000
Other State Revenue	0	2,861	2,861
Law Enforcement Grants	0	72,930	72,930
Total Revenues	\$ 19,058	\$ 155,840	\$ 174,898
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 67,000	\$ 67,000
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	2,100	2,100
In-Service Training	240	0	240
Social Security	0	6,083	6,083
State Retirement	0	4,991	4,991
Employee and Dependent Insurance	0	14,667	14,667
Unemployment Compensation	0	187	187
Auditing Services	0	1,440	1,440
Communication	2,908	0	2,908
Contracts with Government Agencies	0	15,965	15,965
Contributions	0	6,604	6,604
Confidential Drug Enforcement Payments	0	870	870
Dues and Memberships	75	0	75
Janitorial Services	915	0	915
Pest Control	130	0	130
Rentals	8,909	4,400	13,309
Travel	0	6,650	6,650
Veterinary Services	0	244	244
Gasoline	0	11,065	11,065
Custodial Supplies	161	0	161
Office Supplies	447	1,517	1,964
Periodicals	683	0	683

(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>			
Tires and Tubes	\$ 0	\$ 1,028	\$ 1,028
Utilities	0	2,114	2,114
Vehicle Parts	0	163	163
Premiums on Corporate Surety Bonds	0	245	245
Refunds	0	7,534	7,534
Trustee's Commission	188	543	731
Other Charges	505	4,979	5,484
Total Expenditures	<u>\$ 15,161</u>	<u>\$ 170,801</u>	<u>\$ 185,962</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (3,000)	\$ 0	\$ (3,000)
Total Other Financing Sources (Uses)	<u>\$ (3,000)</u>	<u>\$ 0</u>	<u>\$ (3,000)</u>
Net Change in Fund Balances	\$ 897	\$ (14,961)	\$ (11,064)
Fund Balances, July 1, 2011	<u>25,306</u>	<u>17,801</u>	<u>43,107</u>
Fund Balances, June 30, 2012	<u>\$ 26,203</u>	<u>\$ 2,840</u>	<u>\$ 29,043</u>

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

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

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,175	\$ 7,175
Equity in Pooled Cash and Investments:			
Cash with Trustee	10,261	14,953	25,214
Cash with Clerks, Register, and Sheriff	4,086	1,185	5,271
Due from Other Governments	0	16,727	16,727
Total Assets	<u>\$ 14,347</u>	<u>\$ 40,040</u>	<u>\$ 54,387</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 4,561	\$ 4,561
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 14,347	\$ 0	\$ 14,347
Public Safety	0	35,479	35,479
Total Fund Balances	<u>\$ 14,347</u>	<u>\$ 35,479</u>	<u>\$ 49,826</u>
Total Liabilities and Fund Balances	<u>\$ 14,347</u>	<u>\$ 40,040</u>	<u>\$ 54,387</u>

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 19,971	\$ 19,971
District Attorney General Fees	51,152	0	51,152
Drug Task Force Forfeitures and Seizures	0	43,453	43,453
Miscellaneous Refunds	909	200	1,109
Sale of Equipment	0	475	475
Drug Control Grants	0	71,773	71,773
Law Enforcement Grants	0	81,830	81,830
Total Revenues	\$ 52,061	\$ 217,702	\$ 269,763
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 10,800	\$ 10,800
Accountants/Bookkeepers	0	48,000	48,000
Part-time Personnel	21,885	0	21,885
Bonus Payments	0	1,200	1,200
Other Salaries and Wages	0	20,100	20,100
Other Fringe Benefits	6,814	14,838	21,652
Audit Services	0	1,410	1,410
Communication	1,516	21,676	23,192
Confidential Drug Enforcement Payments	0	6,019	6,019
Dues and Memberships	645	0	645
Maintenance and Repair Services - Buildings	0	75	75
Rentals	0	35,707	35,707
Travel	7,933	1,711	9,644
Other Contracted Services	1,420	3,840	5,260
Gasoline	0	3,995	3,995
Library Books/Media	122	0	122
Office Supplies	1,428	11,314	12,742
Utilities	0	7,166	7,166
Building and Contents Insurance	0	1,011	1,011
Vehicle and Equipment Insurance	0	671	671
In Service/Staff Development	128	0	128

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Fines, Assessments, and Penalties	\$ 1,371	\$ 0	\$ 1,371
Other Charges	2,581	2,837	5,418
Motor Vehicles	0	22,227	22,227
Office Equipment	690	1,366	2,056
Other Equipment	0	4,182	4,182
Total Expenditures	<u>\$ 46,533</u>	<u>\$ 220,145</u>	<u>\$ 266,678</u>
Net Change in Fund Balances	\$ 5,528	\$ (2,443)	\$ 3,085
Fund Balances, July 1, 2011	<u>8,819</u>	<u>37,922</u>	<u>46,741</u>
Fund Balances, June 30, 2012	<u>\$ 14,347</u>	<u>\$ 35,479</u>	<u>\$ 49,826</u>

FOURTEENTH JUDICIAL DISTRICT

FOURTEENTH JUDICIAL DISTRICT

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

District Attorney General
Fourteenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,021	\$ 1,021
Cash in Bank	0	4,170	4,170
Equity in Pooled Cash and Investments:			
Cash with Trustee	109,983	198,303	308,286
Cash with Clerks, Register, and Sheriff	1,184	605	1,789
Due from Other Governments	0	9,513	9,513
Total Assets	<u>\$ 111,167</u>	<u>\$ 213,612</u>	<u>\$ 324,779</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 450	\$ 450
Due to State of Tennessee	0	108	108
Total Liabilities	<u>\$ 0</u>	<u>\$ 558</u>	<u>\$ 558</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 111,167	\$ 0	\$ 111,167
Public Safety	0	213,054	213,054
Total Fund Balances	<u>\$ 111,167</u>	<u>\$ 213,054</u>	<u>\$ 324,221</u>
Total Liabilities and Fund Balances	<u>\$ 111,167</u>	<u>\$ 213,612</u>	<u>\$ 324,779</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 158,635	\$ 158,635
District Attorney General Fees	37,904	0	37,904
Drug Task Force Forfeitures and Seizures	0	900	900
Investment Income	0	4,734	4,734
Drug Control Grants	0	72,000	72,000
Other Contracted Services	0	88,934	88,934
Contributions	0	10,380	10,380
Total Revenues	<u>\$ 37,904</u>	<u>\$ 335,583</u>	<u>\$ 373,487</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 38,686	\$ 38,686
Investigators	0	71,689	71,689
Part-time Personnel	0	30,230	30,230
Overtime Pay	0	2,232	2,232
Other Salaries and Wages	0	197	197
Social Security	0	10,958	10,958
State Retirement	0	6,260	6,260
Medical Insurance	0	208	208
Dental Insurance	0	258	258
Unemployment Compensation	0	533	533
Audit Services	0	1,309	1,309
Communication	13,938	3,042	16,980
Contributions	0	2,750	2,750
Confidential Drug Enforcement Payments	0	2,411	2,411
Dues and Memberships	95	300	395
Janitorial Services	6,250	0	6,250
Maintenance and Repair Services - Vehicles	0	3,476	3,476
Rentals	10,254	16,800	27,054
Travel	0	3,751	3,751
Law Enforcement Supplies	0	2,465	2,465
Office Supplies	1,356	1,944	3,300
Periodicals	1,366	0	1,366
Uniforms	0	293	293
Other Supplies and Materials	526	3,110	3,636
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,680	1,680
Workers' Compensation Insurance	0	2,155	2,155
Other Charges	7,167	5,440	12,607
Total Expenditures	<u>\$ 40,952</u>	<u>\$ 212,303</u>	<u>\$ 253,255</u>

(Continued)

District Attorney General
Fourteenth 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:			
Registration Fees	\$ (2,100)	\$ 0	\$ (2,100)
Salary Supplements	0	(73,765)	(73,765)
Total Other Financing Sources (Uses)	<u>\$ (2,100)</u>	<u>\$ (73,765)</u>	<u>\$ (75,865)</u>
Net Change in Fund Balances	\$ (5,148)	\$ 49,515	\$ 44,367
Fund Balances, July 1, 2011	<u>116,315</u>	<u>163,539</u>	<u>279,854</u>
Fund Balances, June 30, 2012	<u>\$ 111,167</u>	<u>\$ 213,054</u>	<u>\$ 324,221</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

FINDING 12.01 **THE DRUG TASK FORCE HAD DEFICIENCIES RELATED TO SOME CREDIT CARD TRANSACTIONS**

We noted the following deficiencies related to some credit card transactions:

- A. During the year, credit card purchases totaling \$18,354 were made on behalf of the Drug Task Force. These credit card purchases included vehicle maintenance, travel, equipment, and various supplies and materials. Of these charges, \$528 had inadequate supporting documentation, and \$537 had no supporting documentation other than the monthly credit card statement. As a result, we were unable to determine the propriety of these purchases.

- B. The monthly credit card statements were not paid in a timely manner. Although the Drug Task Force Fund had sufficient funds to pay the credit card bills in full each month, finance charges of \$71.89 were incurred.

RECOMMENDATION

The Drug Task Force should obtain necessary documentation for all credit card charges before payment is made to the credit card vendor. Credit card statements should be paid currently to avoid any related finance charges.

MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR

- A. Missing receipts were due to certain mail order vendors going paperless and some vendors credit card machines not working properly. In the future, every effort will be made to obtain a receipt. If Drug Task Force employees are still unable to obtain a receipt for a credit card purchase, a report will be generated to explain the purchase and the reason an original receipt was not received. In addition, future business with the vendor will cease unless the vendor agrees to comply. To avoid inadequate documentation for credit card purchases, adequate documentation will be obtained and will include: vendor, date, item description, and cost per item.

- B. The finance charges on the Drug Task Force credit card were a result of items returned and the vendor not issuing a credit until after the credit card billing cut-off date. Therefore, the credit was not issued until the next monthly statement. In the future, to avoid finance charges, complete payment will be made on the credit card monthly statement, and returned items will be shown as a credit balance and identified as item being returned.

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 256,944	\$ 256,944
Cash in Bank	0	10,827	10,827
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,862	681,314	704,176
Due from Other Governments	0	13,000	13,000
Total Assets	<u>\$ 22,862</u>	<u>\$ 962,085</u>	<u>\$ 984,947</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 24,315	\$ 24,315
Due to Other Funds	0	4,881	4,881
Due to Litigants, Heirs, and Others	0	246,446	246,446
Total Liabilities	<u>\$ 0</u>	<u>\$ 275,642</u>	<u>\$ 275,642</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 22,862	\$ 0	\$ 22,862
Public Safety	0	686,443	686,443
Total Fund Balances	<u>\$ 22,862</u>	<u>\$ 686,443</u>	<u>\$ 709,305</u>
Total Liabilities and Fund Balances	<u>\$ 22,862</u>	<u>\$ 962,085</u>	<u>\$ 984,947</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 57,493	\$ 57,493
District Attorney General Fees	31,346	0	31,346
Drug Task Force Forfeitures and Seizures	0	81,225	81,225
Proceeds from Confiscated Property	0	33,710	33,710
Miscellaneous Refunds	916	40	956
Law Enforcement Grants	0	29,906	29,906
Damages Recovered from Individuals	0	549	549
Contributions	0	7,000	7,000
Total Revenues	\$ 32,262	\$ 209,923	\$ 242,185
<u>Expenditures</u>			
Part-time Personnel	\$ 7,317	\$ 0	\$ 7,317
Other Salaries and Wages	0	156,018	156,018
Jury and Witness Fees	2,805	0	2,805
Communication	0	7,414	7,414
Confidential Drug Enforcement Payments	0	15,655	15,655
Maintenance and Repair Services - Office Equipment	0	4,945	4,945
Maintenance and Repair Services - Vehicles	0	13,854	13,854
Rentals	0	4,592	4,592
Towing Services	0	3,504	3,504
Travel	4,022	9,339	13,361
Animal Food and Supplies	0	286	286
Library Books/Media	1,961	0	1,961
Office Supplies	8,000	4,666	12,666
Other Supplies and Materials	402	7,530	7,932
Trustee's Commission	314	1,794	2,108
In-Service/Staff Development	8,679	1,745	10,424
Other Charges	1,552	11,435	12,987
Building Construction	0	871	871
Communication Equipment	0	5,751	5,751
Motor Vehicles	0	12,000	12,000
Other Equipment	2,408	40,749	43,157
Total Expenditures	\$ 37,460	\$ 302,148	\$ 339,608
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ (2,641)	\$ 0	\$ (2,641)
Total Other Financing Sources (Uses)	\$ (2,641)	\$ 0	\$ (2,641)
Net Change in Fund Balances	\$ (7,839)	\$ (92,225)	\$ (100,064)
Fund Balances, July 1, 2011	30,701	778,668	809,369
Fund Balances, June 30, 2012	\$ 22,862	\$ 686,443	\$ 709,305

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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 312,364
Cash with Clerks, Register, and Sheriff	4,820
Due from Other Governments	<u>1,156</u>
Total Assets	<u>\$ 318,340</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>	
Accounts Payable	<u>\$ 3,806</u>
<u>Fund Balance</u>	
Restricted for:	
Administration of Justice	<u>\$ 314,534</u>
Total Liabilities and Fund Balance	<u>\$ 318,340</u>

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 56,447
Total Revenues	<u>\$ 56,447</u>
<u>Expenditures</u>	
Salary Supplements	\$ 11,416
Dues and Membership	1,405
Travel	4,650
Other Contracted Services	685
Office Supplies	2,202
Other Supplies and Materials	2,935
Trustee's Commission	548
In Service/Staff Development	3,906
Total Expenditures	<u>\$ 27,747</u>
Net Change in Fund Balance	\$ 28,700
Fund Balance, July 1, 2011	<u>285,834</u>
Fund Balance, June 30, 2012	<u><u>\$ 314,534</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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,886	\$ 1,886
Equity in Pooled Cash and Investments:			
Cash with Trustee	66,163	337,769	403,932
Cash with Clerks, Register, and Sheriff	0	48	48
Accounts Receivable	0	14,592	14,592
Due from Other Governments	0	11,061	11,061
	<hr/>		
Total Assets	\$ 66,163	\$ 365,356	\$ 431,519
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 9,406	\$ 9,406
Accrued Payroll	0	1,613	1,613
Due to Litigants, Heirs, and Others	0	1,245	1,245
Total Liabilities	\$ 0	\$ 12,264	\$ 12,264
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 66,163	\$ 0	\$ 66,163
Public Safety	0	353,092	353,092
Total Fund Balances	\$ 66,163	\$ 353,092	\$ 419,255
	<hr/>		
Total Liabilities and Fund Balances	\$ 66,163	\$ 365,356	\$ 431,519
	<hr/> <hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,241	\$ 0	\$ 16,241
Drug Control Fines	0	70,260	70,260
Drug Task Force Forfeitures and Seizures	0	127,400	127,400
Proceeds from Confiscated Property	0	73,465	73,465
Miscellaneous Refunds	0	6,430	6,430
Contributions and Gifts	0	6,664	6,664
Other Federal through State	0	60,000	60,000
Total Revenues	<u>\$ 16,241</u>	<u>\$ 344,219</u>	<u>\$ 360,460</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 55,745	\$ 55,745
Salary Supplements	0	31,011	31,011
Secretary(s)	0	6,789	6,789
Overtime Pay	0	885	885
In-Service Training	0	3,365	3,365
Social Security	0	4,006	4,006
State Retirement	0	3,602	3,602
Employer Medicare	0	937	937
Communication	0	12,124	12,124
Contracts with Government Agencies	0	2,091	2,091
Confidential Drug Enforcement Payments	0	30,223	30,223
Dues and Memberships	230	415	645
Maintenance and Repair Services - Buildings	0	364	364
Maintenance and Repair Services - Equipment	0	2,778	2,778
Maintenance and Repair Services - Vehicles	0	12,421	12,421
Medical and Dental Services	0	32,032	32,032
Postal Charges	0	1,095	1,095
Rentals	0	14,400	14,400
Towing Services	0	2,103	2,103
Travel	6,233	8,393	14,626
Animal Food and Supplies	0	384	384
Electricity	0	3,331	3,331
Gasoline	0	27,941	27,941
Law Enforcement Supplies	0	732	732
Natural Gas	0	1,030	1,030
Office Supplies	0	4,926	4,926
Periodicals	294	0	294
Tires and Tubes	0	425	425
Uniforms	0	5,365	5,365
Utilities	0	240	240
Water and Sewer	0	527	527
Trustee's Commission	152	3,057	3,209

(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>			
Other Charges	\$ 5,082	\$ 1,492	\$ 6,574
Law Enforcement Equipment	0	6,176	6,176
Motor Vehicles	0	20,626	20,626
Office Equipment	6,830	1,761	8,591
Total	<u>\$ 18,821</u>	<u>\$ 302,792</u>	<u>\$ 321,613</u>
<u>ARRA Grant #1</u>			
Detective(s)	\$ 0	\$ 49,388	\$ 49,388
Overtime Pay	0	254	254
Social Security	0	3,004	3,004
State Retirement	0	3,081	3,081
Employer Medicare	0	703	703
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 56,430</u>	<u>\$ 56,430</u>
Total Expenditures	<u>\$ 18,821</u>	<u>\$ 359,222</u>	<u>\$ 378,043</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,675)	\$ 0	\$ (2,675)
Total Other Financing Sources (Uses)	<u>\$ (2,675)</u>	<u>\$ 0</u>	<u>\$ (2,675)</u>
Net Change in Fund Balances	\$ (5,255)	\$ (15,003)	\$ 38,847
Fund Balances, July 1, 2011	71,418	368,095	439,513
Fund Balances, June 30, 2012	<u>\$ 66,163</u>	<u>\$ 353,092</u>	<u>\$ 419,255</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

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

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 2,000	\$ 2,000
Cash on Hand	0	5,020	5,020
Cash in Bank	0	91,921	91,921
Equity in Pooled Cash and Investments:			
Cash with Trustee	58,731	966,979	1,025,710
Total Assets	<u>\$ 58,731</u>	<u>\$ 1,065,920</u>	<u>\$ 1,124,651</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 103,487	\$ 103,487
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 58,731	\$ 0	\$ 58,731
Public Safety	0	962,433	962,433
Total Fund Balances	<u>\$ 58,731</u>	<u>\$ 962,433</u>	<u>\$ 1,021,164</u>
Total Liabilities and Fund Balances	<u>\$ 58,731</u>	<u>\$ 1,065,920</u>	<u>\$ 1,124,651</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,649	\$ 0	\$ 24,649
Drug Control Fines	0	31,456	31,456
Drug Task Force Forfeitures and Seizures	0	91,902	91,902
Proceeds from Confiscated Property	0	45,981	45,981
Copy Fees	84	0	84
Investment Income	0	19	19
Miscellaneous Refunds	638	12,131	12,769
Sale of Equipment	0	167,600	167,600
Damages Recovered from Individuals	0	632	632
Contributions and Gifts	0	39,671	39,671
Other State Revenues	0	202	202
Edward Byrne Memorial Justice Assistance Grant	0	101,856	101,856
ARRA Grant #1	0	17,811	17,811
Asset Forfeiture Funds	0	113,682	113,682
Total Revenues	\$ 25,371	\$ 622,943	\$ 648,314
<u>Expenditures</u>			
Investigators	\$ 0	\$ 256,330	\$ 256,330
Secretary(s)	0	30,399	30,399
Audit Services	0	1,685	1,685
Communication	0	17,570	17,570
Contracts with Private Agencies	0	52	52
Contributions	0	2,000	2,000
Data Processing Services	0	8,399	8,399
Drug Buys	0	6,078	6,078
Payments to Confidential Informants	0	2,386	2,386
Undercover Operating Expenses	0	32	32
Dues and Memberships	645	1,335	1,980
Janitorial Services	4,000	24	4,024
Legal Notices, Recording, and Court Costs	175	0	175
Licenses	0	205	205
Maintenance Agreements	0	3,085	3,085
Maintenance and Repair Services - Buildings	0	7,619	7,619
Maintenance and Repair Services - Equipment	0	7,706	7,706
Maintenance and Repair Services - Vehicles	0	29,490	29,490
Pest Control	0	240	240
Postal Charges	0	225	225
Printing, Stationery, and Forms	0	808	808
Rentals	6,000	0	6,000
Towing Services	0	3,255	3,255
Travel	95	2,357	2,452
Veterinary Services	0	1,605	1,605
Disposal Fees	0	1,996	1,996
Maintenance and Repair Services - Records	0	594	594
Other Contracted Services	9,153	3,686	12,839
Animal Food and Supplies	0	963	963
Custodial Supplies	0	434	434
Data Processing Supplies	0	488	488

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Electricity	\$ 0	\$ 6,064	\$ 6,064
Fuel Oil	0	1,116	1,116
Gasoline	0	35,177	35,177
Law Enforcement Supplies	0	4,719	4,719
Library Books/Media	0	393	393
Natural Gas	0	287	287
Office Supplies	0	5,480	5,480
Uniforms	0	2,527	2,527
Utilities	0	514	514
Water and Sewer	0	180	180
Other Supplies and Materials	78	693	771
Building and Contents Insurance	0	2,020	2,020
Judgments	0	15,103	15,103
Premiums on Corporate Surety Bonds	0	563	563
Trustee's Commission	264	842	1,106
Vehicle and Equipment Insurance	0	12,126	12,126
In-Service Training	4,037	750	4,787
Other Charges	4,021	5,757	9,778
Furniture and Fixtures	1,383	0	1,383
Law Enforcement Equipment	0	3,339	3,339
Other Equipment	0	12,344	12,344
Total	<u>\$ 29,851</u>	<u>\$ 501,040</u>	<u>\$ 530,891</u>
<u>ARRA Grant #2</u>			
Other Salaries and Wages	\$ 0	\$ 12,581	\$ 12,581
Total ARRA Grant #2	<u>\$ 0</u>	<u>\$ 12,581</u>	<u>\$ 12,581</u>
Total Expenditures	<u>\$ 29,851</u>	<u>\$ 513,621</u>	<u>\$ 543,472</u>
Net Change in Fund Balances	\$ (4,480)	\$ 109,322	\$ 104,842
Fund Balances, July 1, 2011	<u>63,211</u>	<u>853,111</u>	<u>916,322</u>
Fund Balances, June 30, 2012	<u>\$ 58,731</u>	<u>\$ 962,433</u>	<u>\$ 1,021,164</u>

NINETEENTH JUDICIAL DISTRICT

NINETEENTH JUDICIAL DISTRICT

FINDING 12.01 **SOME SEIZED FUNDS WERE NOT DEPOSITED WITHIN THREE DAYS OF COLLECTION**

Drug Task Force officials did not always deposit seized funds with the Montgomery County Office of Accounts and Budgets within three days of collection as required by Section 5-8-207, *Tennessee Code Annotated*. This statute requires that all public funds be deposited within three days of collection. Failure to deposit collections within three days weakens internal controls over funds and increases the potential for loss or theft.

RECOMMENDATION

To strengthen internal controls over cash collections and deposits, Drug Task Force officials should deposit seized funds with the Montgomery County Office of Accounts and Budgets within three days of collection as required by state statute.

District Attorney General
Nineteenth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,800	\$ 11,800
Cash in Bank	0	19,465	19,465
Equity in Pooled Cash and Investments:			
Cash with Trustee	40,544	190,879	231,423
Accounts Receivable	0	17,022	17,022
Due from Other Governments	0	3,644	3,644
	<hr/>		
Total Assets	\$ 40,544	\$ 242,810	\$ 283,354
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,858	\$ 6,858
Accrued Payroll	0	1,208	1,208
Total Liabilities	\$ 0	\$ 8,066	\$ 8,066
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 40,544	\$ 0	\$ 40,544
Public Safety	0	234,744	234,744
Total Fund Balances	\$ 40,544	\$ 234,744	\$ 275,288
	<hr/>		
Total Liabilities and Fund Balances	\$ 40,544	\$ 242,810	\$ 283,354
	<hr/>		

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 8,846	\$ 8,846
Drug Task Force Forfeitures and Seizures	0	66,197	66,197
Investment Income	0	174	174
Miscellaneous Refunds	1,304	0	1,304
Sale of Equipment	0	131,057	131,057
Contributions	0	18,312	18,312
Other Local Revenues	0	154	154
District Attorney General Fees	19,315	0	19,315
Drug Control Grant	0	60,000	60,000
Asset Forfeiture Funds	0	72,943	72,943
Other Direct Federal Revenue	0	22,148	22,148
Total Revenues	\$ 20,619	\$ 379,831	\$ 400,450
<u>Expenditures</u>			
Deputy(s)	\$ 0	\$ 43,652	\$ 43,652
Investigators	0	59,600	59,600
Overtime Pay	0	5,781	5,781
Social Security	0	5,328	5,328
State Retirement	0	13,164	13,164
Life Insurance	0	85	85
Medical Insurance	0	19,822	19,822
Employer Medicare	0	1,247	1,247
Audit Services	0	2,857	2,857
Communication	1,358	22,859	24,217
Confidential Drug Enforcement Payments	0	21,877	21,877
Dues and Memberships	0	910	910
Janitorial Services	3,000	0	3,000
Licenses	0	589	589
Maintenance and Repair Services - Equipment	0	374	374
Maintenance and Repair Services - Office Equipment	0	128	128
Maintenance and Repair Services - Vehicles	0	18,755	18,755
Postal Charges	0	120	120
Printing, Stationery, and Forms	0	512	512
Rentals	0	17,944	17,944

(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>			
Travel	\$ 4,343	\$ 4,209	\$ 8,552
Tuition	8,815	1,245	10,060
Disposal Fees	0	268	268
Other Contracted Services	581	1,639	2,220
Data Processing Supplies	0	4,260	4,260
Gasoline	0	36,589	36,589
Law Enforcement Supplies	0	8,152	8,152
Library Books/Media	430	237	667
Office Supplies	238	0	238
Other Supplies and Materials	26	15,636	15,662
Building and Contents Insurance	0	5,935	5,935
Premium on Corporate Surety Bonds	0	175	175
Data Processing Equipment	970	0	970
Furniture and Fixtures	2,940	0	2,940
Office Equipment	0	872	872
Other Equipment	0	883	883
Total Expenditures	<u>\$ 22,701</u>	<u>\$ 315,704</u>	<u>\$ 338,405</u>
Net Change in Fund Balances	\$ (2,082)	\$ 64,127	\$ 62,045
Fund Balances, July 1, 2011	<u>42,626</u>	<u>170,617</u>	<u>213,243</u>
Fund Balances, June 30, 2012	<u>\$ 40,544</u>	<u>\$ 234,744</u>	<u>\$ 275,288</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, 2012

	District Attorney General Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
Cash:					
Cash on Hand	\$ 0 \$	5,000 \$	0 \$	20,000 \$	25,000
Equity in Pooled Cash and Investments:					
Cash with Trustee	40,080	8,720	9,304	3,103,482	3,161,586
Accounts Receivable	382	0	5,455	0	5,837
Accrued Interest Receivable	1	2	0	131	134
Other Current Assets	595	0	0	0	595
Due from Other Funds	0	0	0	68,793	68,793
Total Assets	\$ 41,058 \$	13,722 \$	14,759 \$	3,192,406 \$	3,261,945

ASSETS

Cash:
 Cash on Hand
 Equity in Pooled Cash and Investments:
 Cash with Trustee
 Accounts Receivable
 Accrued Interest Receivable
 Other Current Assets
 Due from Other Funds

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>					
Accounts Payable	\$ 531 \$	0 \$	0 \$	134,841 \$	135,372
Accrued Payroll	499	0	0	6,138	6,637
Due to Other Funds	14,420	81	0	0	14,501
Other Current Liabilities	99	888	0	2,442,992	2,443,979
Total Liabilities	\$ 15,549 \$	969 \$	0 \$	2,583,971 \$	2,600,489
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 25,509 \$	12,753 \$	14,759 \$	0 \$	53,021
Public Safety	0	0	0	608,435	608,435
Total Fund Balances	\$ 25,509 \$	12,753 \$	14,759 \$	608,435 \$	661,456
Total Liabilities and Fund Balances	\$ 41,058 \$	13,722 \$	14,759 \$	3,192,406 \$	3,261,945

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 54,848	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,848
Litigation Tax - Victim Offender Mediation Center	0	0	0	68,760	0	68,760
Drug Control Fines	0	0	0	0	88,642	88,642
Forfeitures and Seizures	0	0	51,792	0	404,809	456,601
Other General Service Charges	0	39,465	0	0	0	39,465
Investment Income	0	17	7	7	375	406
Proceeds from Confiscated Property	0	0	0	0	324,888	324,888
Other State Revenues	0	340,000	0	0	0	340,000
Other Federal through State	0	135,296	0	0	0	135,296
Other Direct Federal Revenue	0	101,577	0	0	0	101,577
Asset Forfeiture Funds	0	0	0	0	7,080	7,080
Total Revenues	\$ 54,848	\$ 616,355	\$ 51,799	\$ 68,767	\$ 825,794	\$ 1,617,563
<u>Expenditures</u>						
Longevity Pay	\$ 0	\$ 25,374	\$ 0	\$ 0	\$ 1,540	\$ 26,914
Overtime Pay	0	212	0	0	144,520	144,732
Other Salaries and Wages	28,523	3,085,516	0	0	565,043	3,679,082
Social Security	1,759	179,854	0	0	42,772	224,385
Employee and Dependent Insurance	0	467,117	0	0	33,014	500,131
Life Insurance	0	6,984	0	0	556	7,540
Dental Insurance	0	17,021	0	0	1,323	18,344
Local Retirement	0	440,099	0	0	106,986	547,085
Employer Medicare	411	42,062	0	0	10,003	52,476

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Other Fringe Benefits	\$ 0	\$ 14,857	\$ 0	\$ 0	\$ 843	\$ 15,700
Accounting Services	0	0	0	0	1,465	1,465
Communication	0	85,879	395	0	96,784	183,058
Data Processing Services	0	12,300	0	0	23,148	35,448
Informants	0	0	0	0	300	300
Drug Buys	0	0	0	0	9,275	9,275
Other Investigative Expenses	0	0	0	0	992	992
Dues and Memberships	750	1,175	0	0	0	1,925
Janitorial Services	0	0	0	0	10,120	10,120
Legal Services	0	0	0	137,255	600	137,855
Legal Notices, Recordings, and Court Costs	0	20,118	0	0	108	20,226
Licenses	400	9,600	0	0	0	10,000
Maintenance and Repair Services - Buildings	0	17,000	0	0	0	17,000
Maintenance and Repair Services - Office Equipment	0	26,215	0	0	126,824	153,039
Maintenance and Repair Services - Vehicles	0	17,247	129	0	30,279	47,655
Pest Control	0	0	0	0	65	65
Postal Charges	0	9,200	0	0	290	9,490
Printing, Stationery, and Forms	87	1,856	0	0	269	2,212
Rentals	0	575,165	0	0	94	575,259
Towing Services	0	0	0	0	115	115
Travel	4,980	48,351	0	0	6,629	59,960
Disposal Fees	0	2,080	0	0	0	2,080
Permits	0	0	0	0	50	50

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Other Contracted Services	\$ 0	\$ 329	\$ 0	\$ 0	\$ 156,497	\$ 156,826
Data Processing Supplies	1,000	0	0	0	249	1,249
Electricity	0	0	0	0	22,218	22,218
Gasoline	0	0	81	0	48,026	48,107
Law Enforcement Supplies	0	0	0	0	35	35
Natural Gas	0	0	0	0	2,316	2,316
Office Supplies	558	34,106	0	0	6,967	41,631
Periodicals	2,729	2,139	0	0	2,690	7,558
Water and Sewer	0	0	0	0	1,479	1,479
Other Supplies and Materials	0	0	0	0	178	178
Liability Insurance	0	0	0	0	6,345	6,345
In-Service/Staff Development	31,456	0	0	0	0	31,456
Other Charges	9,617	5,954	0	0	0	15,571
Data Processing Equipment	39,088	690	0	0	10,550	50,328
Furniture and Fixtures	0	0	38,625	0	40,212	78,837
Motor Vehicles	0	0	0	0	4,385	4,385
Other Equipment	0	435	0	0	31,200	31,635
Total Expenditures	\$ 121,358	\$ 5,148,935	\$ 39,230	\$ 137,255	\$ 1,547,354	\$ 6,994,132
<u>Other Financing Sources (Uses):</u>						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,575,405	\$ 0	\$ 0	\$ 0	\$ 4,575,405
Transfers to/from Other Funds	0	(42,825)	0	0	0	(42,825)
Total Other Financing Sources (Uses)	\$ 0	\$ 4,532,580	\$ 0	\$ 0	\$ 0	\$ 4,532,580
Net Change in Fund Balances	\$ (66,510)	\$ 0	\$ 12,569	\$ (68,488)	\$ (721,560)	\$ (843,989)
Fund Balances, July 1, 2011	92,019	0	184	83,247	1,329,995	1,505,445
Fund Balances, June 30, 2012	\$ 25,509	\$ 0	\$ 12,753	\$ 14,759	\$ 608,435	\$ 661,456

TWENTY-FIRST JUDICIAL DISTRICT

TWENTY-FIRST JUDICIAL DISTRICT

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

District Attorney General
Twenty-first Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 150	\$ 7,122	\$ 7,272
Equity in Pooled Cash and Investments:			
Cash with Trustee	268,386	1,310,718	1,579,104
Total Assets	<u>\$ 268,536</u>	<u>\$ 1,317,840</u>	<u>\$ 1,586,376</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 329,604	\$ 329,604
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 268,536	\$ 0	\$ 268,536
Public Safety	0	988,236	988,236
Total Fund Balances	<u>\$ 268,536</u>	<u>\$ 988,236</u>	<u>\$ 1,256,772</u>
Total Liabilities and Fund Balances	<u>\$ 268,536</u>	<u>\$ 1,317,840</u>	<u>\$ 1,586,376</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 54,892	\$ 0	\$ 54,892
Drug Control Fines	0	118,918	118,918
Drug Task Force Forfeitures and Seizures	0	257,692	257,692
Proceeds from Confiscated Property	0	55,938	55,938
Employee Benefit Charges/Contributions	0	6,596	6,596
Sale of Materials and Supplies	0	15,150	15,150
Investment Income	0	2,078	2,078
Other State Revenues	0	50	50
Other Direct Federal Revenue	0	111,171	111,171
Contributions	0	35,250	35,250
Total Revenues	\$ 54,892	\$ 602,843	\$ 657,735
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 73,330	\$ 73,330
Investigator(s)	0	467,169	467,169
Secretary(s)	0	69,653	69,653
Part-time Personnel	0	6,925	6,925
Longevity Pay	0	9,400	9,400
Overtime Pay	0	36,534	36,534
Other Salaries and Wages	20,710	0	20,710
Social Security	0	41,299	41,299
Medical Insurance	0	97,766	97,766
Disability Insurance	0	3,526	3,526
Unemployment Compensation	0	1,414	1,414
Employer Medicare	0	9,659	9,659
Other Fringe Benefits	0	29,854	29,854
Accounting Services	0	600	600
Advertising	91	201	292
Audit Services	0	1,302	1,302
Communication	10,135	20,229	30,364
Contributions	0	71,090	71,090
Confidential Drug Enforcement Payments	0	11,630	11,630
Dues and Memberships	645	1,520	2,165
Evaluation and Testing	0	751	751
Janitorial Services	0	1,800	1,800
Operating Lease Payments	0	67,235	67,235
Legal Notices, Recording, and Court Costs	0	12	12
Maintenance Agreements	0	6,083	6,083
Maintenance and Repair Services - Equipment	0	6,307	6,307
Maintenance and Repair Services - Vehicles	0	19,708	19,708

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Postal Charges	\$ 150	\$ 723	\$ 873
Printing, Stationery, and Forms	0	260	260
Rentals	3,573	7,957	11,530
Towing Services	0	335	335
Travel	23,125	377	23,502
Tuition	0	870	870
Veterinary Supplies	0	1,298	1,298
Other Contracted Services	2,652	10,702	13,354
Animal Food and Supplies	0	1,874	1,874
Data Processing Supplies	0	710	710
Gasoline	0	76,668	76,668
Law Enforcement Supplies	54	829	883
Library Books/Media	306	0	306
Office Supplies	2,699	1,577	4,276
Periodicals	0	1,215	1,215
Uniforms	0	2,640	2,640
Utilities	0	3,448	3,448
Water and Sewer	0	282	282
Other Supplies and Materials	476	3,532	4,008
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	1,745	1,745
Liability Insurance	0	6,842	6,842
Trustee's Commission	549	5,340	5,889
Vehicle and Equipment Insurance	0	8,329	8,329
Workers' Compensation Insurance	0	12,278	12,278
Other Charges	215	2,283	2,498
Building Construction	0	6,245	6,245
Data Processing Equipment	0	8,615	8,615
Law Enforcement Equipment	0	10,425	10,425
Building Purchases	0	83,333	83,333
Other Capital Outlay	0	700	700
Total Expenditures	\$ 65,380	\$ 1,316,754	\$ 1,382,134
Other Financing Sources (Uses):			
Transfers In	\$ 0	\$ 70,090	\$ 70,090
Transfers Out	0	(70,254)	(70,254)
Total Other Financing Sources (Uses)	\$ 0	\$ (164)	\$ (164)
Net Change in Fund Balances	\$ (10,488)	\$ (714,075)	\$ (724,563)
Fund Balances, July 1, 2011	279,024	1,702,311	1,981,335
Fund Balances, June 30, 2012	\$ 268,536	\$ 988,236	\$ 1,256,772

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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 176	\$ 176
Cash in Bank	0	2,688	2,688
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,852	102,174	128,026
Accounts Receivable	0	32	32
	<hr/>		
Total Assets	\$ 25,852	\$ 105,070	\$ 130,922
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 774	\$ 774
Due to Litigant, Heirs, and Others	0	432	432
Total Liabilities	\$ 0	\$ 1,206	\$ 1,206
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,852	\$ 0	\$ 25,852
Public Safety	0	103,864	103,864
Total Fund Balances	\$ 25,852	\$ 103,864	\$ 129,716
	<hr/>		
Total Liabilities and Fund Balances	\$ 25,852	\$ 105,070	\$ 130,922
	<hr/>		

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 35,869	\$ 0	\$ 35,869
Drug Control Fines	0	1,931	1,931
Fines	0	45,151	45,151
Drug Task Force Forfeitures and+B51 Seizures	0	639	639
Proceeds from Confiscated Property	0	18,258	18,258
Interest Income	0	25	25
Miscellaneous Refunds	2,934	0	2,934
Sale of Equipment	0	17,490	17,490
Sale of Property	0	2,000	2,000
Law Enforcement Grants	0	72,000	72,000
Total Revenues	<u>\$ 38,803</u>	<u>\$ 157,494</u>	<u>\$ 196,297</u>
<u>Expenditures</u>			
<u>District Attorney General</u>			
Secretary(s)	\$ 29,732	\$ 0	\$ 29,732
Other Salaries and Wages	500	0	500
Dues and Memberships	381	0	381
Travel	2,593	0	2,593
In-Service/Staff Development	1,349	0	1,349
Other Contracted Services	3,778	0	3,778
Office Supplies	71	0	71
Periodicals	170	0	170
Other Supplies and Materials	668	0	668
Trustee's Commission	358	0	358
Other Charges	178	0	178
Office Equipment	2,344	0	2,344
Total District Attorney General	<u>\$ 42,122</u>	<u>\$ 0</u>	<u>\$ 42,122</u>
<u>Drug Enforcement</u>			
Investigators	\$ 0	\$ 67,033	\$ 67,033
Longevity	0	600	600
Social Security	0	4,065	4,065
State Retirement	0	6,185	6,185
Medical Insurance	0	11,806	11,806
Unemployment Compensation	0	272	272
Employer Medicare	0	951	951
Bank Charges	0	40	40
Communication	0	2,764	2,764
Data Processing Services	0	285	285
Confidential Drug Buys	0	1,180	1,180
Confidential Informant Fees	0	1,600	1,600
Confidential Informant Expenses	0	120	120

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
<u>Drug Enforcement (Cont.)</u>			
Dues and Memberships	\$ 0	\$ 300	\$ 300
Operating Lease Payments	0	8,760	8,760
Legal Notices, Recording, and Court Costs	0	7	7
Maintenance and Repair Services - Vehicles	0	1,721	1,721
Postal Charges	0	104	104
Travel	0	971	971
Tuition	0	180	180
Other Contracted Services	0	1,542	1,542
Animal Food and Supplies	0	53	53
Gasoline	0	6,843	6,843
Office Supplies	0	458	458
Vehicle Parts	0	884	884
Premiums on Corporate Surety Bonds	0	130	130
Trustee's Commission	0	660	660
Workers' Compensation Insurance	0	565	565
Motor Vehicles	0	4,500	4,500
Total Drug Enforcement	<u>\$ 0</u>	<u>\$ 124,579</u>	<u>\$ 124,579</u>
Total Expenditures	<u>\$ 42,122</u>	<u>\$ 124,579</u>	<u>\$ 166,701</u>
Net Change in Fund Balances	\$ (3,319)	\$ 32,915	\$ 29,596
Fund Balances, July 1, 2011	29,171	70,949	100,120
Fund Balances, June 30, 2012	<u>\$ 25,852</u>	<u>\$ 103,864</u>	<u>\$ 129,716</u>

TWENTY-THIRD JUDICIAL DISTRICT

TWENTY-THIRD JUDICIAL DISTRICT

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

District Attorney General
Twenty-third Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 12,820	\$ 12,820
Equity in Pooled Cash and Investments:				
Cash with Trustee	20,385	104,382	3,457,706	3,582,473
Accounts Receivable	332	0	215	547
Due from Other Governments	1,881	0	1,252	3,133
	<hr/>			
Total Assets	\$ 22,598	\$ 104,382	\$ 3,471,993	\$ 3,598,973
	<hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	0	\$ 0	\$ 64,051	\$ 64,051
Due to Other Funds	0	0	55,000	55,000
Other Current Liabilities	0	0	1,000,603	1,000,603
Total Liabilities	\$ 0	\$ 0	\$ 1,119,654	\$ 1,119,654
	<hr/>			
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 22,598	\$ 104,382	\$ 0	\$ 126,980
Public Safety	0	0	2,352,339	2,352,339
Total Fund Balances	\$ 22,598	\$ 104,382	\$ 2,352,339	\$ 2,479,319
	<hr/>			
Total Liabilities and Fund Balances	\$ 22,598	\$ 104,382	\$ 3,471,993	\$ 3,598,973
	<hr/>			

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 34,008	\$ 0	\$ 0	\$ 34,008
Drug Control Fines	0	0	60,149	60,149
Drug Task Force Forfeitures and Seizures	0	0	343,273	343,273
Proceeds from Confiscated Property	0	0	178,005	178,005
Investment Income	0	0	4,432	4,432
Miscellaneous Refunds	74	0	9,481	9,555
ARRA Grant #2	0	0	27,770	27,770
Total Revenues	\$ 34,082	\$ 0	\$ 623,110	\$ 657,192
<u>Expenditures</u>				
Assistants	\$ 0	\$ 67,427	\$ 0	\$ 67,427
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	635,556	635,556
Social Security	0	5,158	168	5,326
Unemployment Compensation	0	216	4	220
Local Retirement	0	0	183	183
Communication	1,173	989	14,060	16,222
Drug Buys	0	0	22,085	22,085
Confidential Drug Enforcement Payments	0	0	25,534	25,534
Undercover Operating Expenses	0	0	312	312
Operating Lease Payments	0	0	19,223	19,223
Maintenance Agreements	0	0	50	50
Maintenance and Repair Services - Buildings	0	0	4,901	4,901
Maintenance and Repair Services - Vehicles	0	0	22,242	22,242
Postal Charges	0	0	457	457
Printing, Stationery, and Forms	0	0	1,008	1,008
Towing Services	0	0	1,495	1,495
Travel	7,984	2,760	14,254	24,998
Animal Food and Supplies	0	0	12,838	12,838
Gasoline	0	0	66,673	66,673
Instructional Supplies and Materials	0	0	19,824	19,824
Office Supplies	11,510	0	8,221	19,731
Uniforms	0	0	4,297	4,297
Utilities	0	0	7,034	7,034
Building and Contents Insurance	0	0	18,604	18,604
Trustee's Commission	310	0	3,495	3,805
Workers' Compensation Insurance	0	450	0	450
Other Charges	11,309	3,632	26,151	41,092
Law Enforcement Equipment	0	0	33,963	33,963
Motor Vehicles	0	0	48,650	48,650
Total Expenditures	\$ 32,286	\$ 80,632	\$ 1,013,682	\$ 1,126,600

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
<u>ARRA Grant #2</u>				
Salary Supplements	\$ 0	\$ 0	\$ 30,114	\$ 30,114
Total ARRA Grant #2	\$ 0	\$ 0	\$ 30,114	\$ 30,114
Total Expenditures	\$ 32,286	\$ 80,632	\$ 1,043,796	\$ 1,156,714
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 72,045	\$ 0	\$ 72,045
Total Other Financing Sources (Uses)	\$ 0	\$ 72,045	\$ 0	\$ 72,045
Net Change in Fund Balances	\$ 1,796	\$ (8,587)	\$ (420,686)	\$ (427,477)
Fund Balances, July 1, 2011	20,802	112,969	2,773,025	2,906,796
Fund Balances, June 30, 2012	\$ 22,598	\$ 104,382	\$ 2,352,339	\$ 2,479,319

(1) Counties of Dickson (\$18,000), Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,585), and cities of White Bluff (\$1,500), Dickson (\$17,000), McEwen (\$1,875), New Johnsonville (\$1,500), and Ashland City (\$3,000).

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-fourth Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,397	\$ 1,397
Cash in Bank	0	39,637	39,637
Equity in Pooled Cash and Investments:			
Cash with Trustee	46,383	286,445	332,828
Cash with Clerks, Register, and Sheriff	95	0	95
Due from Other Governments	1,158	0	1,158
Total Assets	<u>\$ 47,636</u>	<u>\$ 327,479</u>	<u>\$ 375,115</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 39,789	\$ 39,789
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Fund Balances

Restricted for:			
Administration of Justice	\$ 47,636	\$ 0	\$ 47,636
Public Safety	0	287,690	287,690
Total Fund Balances	<u>\$ 47,636</u>	<u>\$ 287,690</u>	<u>\$ 335,326</u>
Total Liabilities and Fund Balances	<u>\$ 47,636</u>	<u>\$ 327,479</u>	<u>\$ 375,115</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Fines	\$ 0	\$ 42,437	\$ 42,437
Officer Costs	0	21	21
District Attorney General Fees	24,124	0	24,124
Proceeds from Confiscated Property	0	337,205	337,205
Other General Service Charges	0	3,621	3,621
Investment Income	0	72	72
Miscellaneous Refunds	0	9,246	9,246
Damages Recovered from Individuals	0	75	75
Total Revenues	\$ 24,124	\$ 392,677	\$ 416,801
<u>Expenditures</u>			
Salaries	\$ 0	\$ 8,000	\$ 8,000
Clerical Personnel	0	26,480	26,480
Other Salaries and Wages	0	76,997	76,997
Other Per Diem and Fees	0	50	50
Social Security	0	6,301	6,301
Medical Insurance	0	10,097	10,097
Local Retirement	0	4,250	4,250
Employer Medicare	0	1,473	1,473
Unemployment Insurance	0	521	521
Communication	1,355	17,038	18,393
Confidential Drug Enforcement Payments	0	4,456	4,456
Dues and Memberships	0	455	455
Licenses	0	786	786
Maintenance and Repair Services - Equipment	0	1,138	1,138
Maintenance and Repair Services - Office Equipment	0	101	101
Maintenance and Repair Services - Vehicles	0	12,848	12,848
Matching Share of Confiscated Property	0	79,255	79,255
Postal Charges	0	304	304
Printing, Stationery, and Forms	0	470	470
Rentals	0	16,728	16,728
Towing Services	0	1,524	1,524
Travel	1,400	747	2,147
Tuition	2,300	335	2,635
Veterinary Services	0	630	630
Remittance of Revenue Collected	0	2,300	2,300

(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>			
Other Contracted Services	\$ 0	\$ 2,118	\$ 2,118
Animal Food and Supplies	0	665	665
Electricity	0	3,639	3,639
Gasoline	0	35,584	35,584
Law Enforcement Supplies	0	519	519
Natural Gas	0	362	362
Office Supplies	2,222	1,613	3,835
Uniforms	0	1,712	1,712
Utilities	0	1,267	1,267
Water and Sewer	0	1,516	1,516
Other Supplies and Materials	0	1,387	1,387
Trustee's Commission	238	4,045	4,283
Other Charges	5,051	0	5,051
Workers' Compensation Insurance	0	140	140
Communication Equipment	0	80	80
Law Enforcement Equipment	0	2,226	2,226
Motor Vehicles	0	21,423	21,423
Total Expenditures	<u>\$ 12,566</u>	<u>\$ 351,580</u>	<u>\$ 364,146</u>
<u>Other Financing Sources (Uses):</u>			
Insurance Recovery	\$ 0	\$ 6,194	\$ 6,194
Transfers to District Attorneys' General Conference - Salary and Benefits	0	(7,684)	(7,684)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(4,942)	(4,942)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (6,432)</u>	<u>\$ (6,432)</u>
Net Change in Fund Balances	\$ 11,558	\$ 34,665	\$ 46,223
Fund Balances, July 1, 2011	<u>36,078</u>	<u>253,025</u>	<u>289,103</u>
Fund Balances, June 30, 2012	<u>\$ 47,636</u>	<u>\$ 287,690</u>	<u>\$ 335,326</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, 2012

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

Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 99,941	\$ 338,087	\$ 438,028
Cash with Clerks, Register, and Sheriff	568	81	649
Due from Other Governments	4,085	0	4,085
	<hr/>		
Total Assets	\$ 104,594	\$ 338,168	\$ 442,762

FUND BALANCES

Restricted for:			
Administration of Justice	\$ 104,594	\$ 0	\$ 104,594
Public Safety	0	338,168	338,168
	<hr/>		
Total Fund Balances	\$ 104,594	\$ 338,168	\$ 442,762

District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,065	\$ 0	\$ 37,065
Fines	0	31,209	31,209
Drug Task Force Forfeitures and Penalties	0	54,844	54,844
Miscellaneous Refunds	268	2,134	2,402
ARRA Grant #1	0	4,235	4,235
Other Federal through State	0	69,362	69,362
Asset Forfeiture Funds	0	161,522	161,522
Contracted Services	0	5,956	5,956
Total Revenues	<u>\$ 37,333</u>	<u>\$ 329,262</u>	<u>\$ 366,595</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 85,259	\$ 85,259
Overtime Pay	0	8,208	8,208
Bonus Payments	0	1,700	1,700
Social Security	0	7,023	7,023
State Retirement	0	8,261	8,261
Employee and Dependent Insurance	0	6,460	6,460
Audit Services	0	1,353	1,353
Communication	0	5,880	5,880
Confidential Drug Enforcement Payments	0	10,700	10,700
Dues and Memberships	545	0	545
Maintenance and Repair Services - Vehicles	0	9,062	9,062
Travel	5,243	19,177	24,420
Remittance of Revenue Collected	0	80,786	80,786
Other Contracted Services	0	1,020	1,020
Gasoline	0	18,190	18,190
Law Enforcement Supplies	219	1,121	1,340
Office Supplies	198	897	1,095
Uniforms	413	1,581	1,994
Other Supplies and Materials	376	4,217	4,593
Vehicle and Equipment Insurance	0	450	450
Workers' Compensation	0	1,266	1,266
In Service/Staff Development	0	1,050	1,050
Law Enforcement Equipment	0	1,372	1,372
Office Equipment	2,935	0	2,935
Total Expenditures	<u>\$ 9,929</u>	<u>\$ 275,033</u>	<u>\$ 284,962</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources:			
Insurance Recovery	\$ 0	\$ 1,830	\$ 1,830
Total Other Financing Sources	\$ 0	\$ 1,830	\$ 1,830
<hr/>			
Net Change in Fund Balances	\$ 27,404	\$ 56,059	\$ 83,463
Fund Balances, July 1, 2011	77,190	282,109	359,299
<hr/>			
Fund Balances, June 30, 2012	\$ 104,594	\$ 338,168	\$ 442,762
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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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 15,440

Cash with Clerks, Register, and Sheriff

497

Total Assets

\$ 15,937

FUND BALANCE

Restricted for:

Administration of Justice

\$ 15,937

Total Fund Balance

\$ 15,937

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 25,977
Total Revenues	<u>\$ 25,977</u>
 <u>Expenditures</u>	
Communication	\$ 2,035
Travel	6,847
Office Supplies	3,693
Trustee's Commission	266
Other Charges	5,829
Total Expenditures	<u>\$ 18,670</u>
 Net Change in Fund Balance	 \$ 7,307
Fund Balance, July 1, 2011	<u>8,630</u>
 Fund Balance, June 30, 2012	 <u><u>\$ 15,937</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, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,895	\$ 6,895
Equity in Pooled Cash and Investments:			
Cash with Trustee	112,740	414,130	526,870
Cash with Clerks, Register, and Sheriff	0	808	808
Accounts Receivable	0	6	6
Due from Other Governments	391	1,213	1,604
Total Assets	<u>\$ 113,131</u>	<u>\$ 423,052</u>	<u>\$ 536,183</u>

FUND BALANCES

Restricted for:			
Administration of Justice	\$ 113,131	\$ 0	\$ 113,131
Public Safety	0	423,052	423,052
Total Fund Balances	<u>\$ 113,131</u>	<u>\$ 423,052</u>	<u>\$ 536,183</u>

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,341	\$ 0	\$ 14,341
Officers Costs	0	64	64
Fines	0	24,866	24,866
Drug Task Force Forfeitures and Seizures	0	119,629	119,629
Miscellaneous Refunds	0	4,436	4,436
Drug Control Grants	0	25,396	25,396
Total Revenues	<u>\$ 14,341</u>	<u>\$ 174,391</u>	<u>\$ 188,732</u>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,975	\$ 30,975
Social Security	0	1,798	1,798
State Retirement	0	3,736	3,736
Medical Insurance	0	4,919	4,919
Unemployment Compensation	0	35	35
Employer Medicare	0	421	421
Audit Services	0	1,134	1,134
Communication	2,684	7,553	10,237
Data Processing Services	0	2,976	2,976
Confidential Drug Enforcement Payments	0	13,400	13,400
Dues and Memberships	668	345	1,013
Maintenance Agreements	0	550	550
Maintenance and Repair Services - Vehicles	0	8,412	8,412
Postal Charges	0	224	224
Travel	1,132	5,311	6,443
Tuition	1,650	1,200	2,850
Other Contracted Services	0	1,381	1,381
Gasoline	0	16,274	16,274
Law Enforcement Supplies	0	830	830
Library Books/Media	101	0	101
Office Supplies	0	629	629
Tires and Tubes	0	750	750
Uniforms	0	800	800
Other Supplies and Materials	0	2,607	2,607
Premiums on Corporate Surety Bonds	0	100	100

(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>			
Trustee's Commission	\$ 151	\$ 1,452	\$ 1,603
Vehicle and Equipment Insurance	0	3,298	3,298
Other Charges	101	61,533	61,634
Furniture and Fixtures	485	0	485
Law Enforcement Equipment	0	1,480	1,480
Office Equipment	987	598	1,585
Total Expenditures	<u>\$ 7,959</u>	<u>\$ 174,721</u>	<u>\$ 182,680</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference – Salaries and Benefits	\$ 0	\$ (7,714)	\$ (7,714)
Net Change in Fund Balances	\$ 6,382	\$ (8,044)	\$ (1,662)
Fund Balances, July 1, 2011	<u>106,749</u>	<u>431,096</u>	<u>537,845</u>
Fund Balances, June 30, 2012	<u>\$ 113,131</u>	<u>\$ 423,052</u>	<u>\$ 536,183</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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 91,448

Cash with Clerks, Register, and Sheriff

871

Due from Other Governments

1,371

Total Assets

\$ 93,690

FUND BALANCE

Restricted for:

Administration of Justice

\$ 93,690

Total Fund Balance

\$ 93,690

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 20,794
Total Revenues	<u>\$ 20,794</u>
 <u>Expenditures</u>	
In-Service Training	\$ 2,250
Communications	655
Contracts with Private Agencies	7,642
Dues and Memberships	230
Rentals	2,639
Travel	2,362
Library Books/Media	544
Office Supplies	767
Trustee's Commission	200
Other Charges	857
Data Processing Equipment	1,649
Total Expenditures	<u>\$ 19,795</u>
 Net Change in Fund Balance	 \$ 999
Fund Balance, July 1, 2011	<u>92,691</u>
 Fund Balance, June 30, 2012	 <u><u>\$ 93,690</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, 2012

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 2,627

Cash with Clerks, Register, and Sheriff

557

Due from Other Governments

30

Total Assets

\$ 3,214

FUND BALANCE

Restricted for:

Administration of Justice

\$ 3,214

Total Fund Balance

\$ 3,214

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 6,071
Total Revenues	<u>\$ 6,071</u>
 <u>Expenditures</u>	
Communication	\$ 2,068
Dues and Memberships	2,901
Travel	17
Custodial Supplies	49
Office Supplies	149
Other Supplies and Materials	14
Trustee's Commission	60
Total Expenditures	<u>\$ 5,258</u>
 Net Change in Fund Balance	 \$ 813
Fund Balance, July 1, 2011	<u>2,401</u>
 Fund Balance, June 30, 2012	 <u>\$ 3,214</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, 2012

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 5,410	\$ 0	\$ 5,410
Cash in Bank	0	0	9,190	0	9,190
Equity in Pooled Cash and Investments:					
Cash with Trustee	42,618	28,398	2,904,054	33,283	3,008,353
Total Assets	\$ 42,618	\$ 28,398	\$ 2,918,654	\$ 33,283	\$ 3,022,953

ASSETS

Cash:
Cash on Hand
Cash in Bank
Equity in Pooled Cash and Investments:
Cash with Trustee

Total Assets

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>					
Accounts Payable	\$ 11,205	\$ 0	\$ 0	\$ 0	\$ 11,205
Due to Litigants, Heirs, and Others	0	0	1,567,297	0	1,567,297
Total Liabilities	\$ 11,205	\$ 0	\$ 1,567,297	\$ 0	\$ 1,578,502
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 31,413	\$ 0	\$ 0	\$ 0	\$ 31,413
Public Safety	0	28,398	1,351,357	33,283	1,413,038
Total Fund Balances	\$ 31,413	\$ 28,398	\$ 1,351,357	\$ 33,283	\$ 1,444,451
Total Liabilities and Fund Balances	\$ 42,618	\$ 28,398	\$ 2,918,654	\$ 33,283	\$ 3,022,953

Total Liabilities and Fund Balances

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 85,750	\$ 0	\$ 0	\$ 0	\$ 85,750
Forfeitures and Seizures	0	0	380,965	3,103	384,068
Proceeds from Confiscated Property	0	0	185,530	0	185,530
Investment Income	38	50	2,137	78	2,303
Miscellaneous Refunds	6,180	1,432	1,819	4,109	13,540
Other Federal through State	0	0	174,000	0	174,000
Asset Forfeiture Funds	0	167,859	0	0	167,859
Contributions	0	0	0	20	20
Total Revenues	\$ 91,968	\$ 169,341	\$ 744,451	\$ 7,310	\$ 1,013,070
<u>Expenditures</u>					
Other Salaries and Wages	\$ 525	\$ 0	\$ 333,903	\$ 0	\$ 334,428
Temporary Labor	0	0	37,703	0	37,703
Jury and Witness	0	0	0	1,015	1,015
Social Security	0	0	1,618	0	1,618
State Retirement	0	0	29,533	0	29,533
Life Insurance	0	0	4,239	0	4,239
OJI Expense	0	0	3,144	0	3,144
Disability Insurance	0	0	33,651	0	33,651
Unemployment Compensation	0	0	617	0	617
Employer Medicare	0	0	4,247	0	4,247
Other Postemployment Benefits	0	0	38,479	0	38,479
Audit Services	757	0	757	0	1,514
Communication	4,771	0	43,999	0	48,770
Contribution	0	0	0	250	250
Bank Charges	0	0	75	0	75
Data Processing Services	2,358	303	1,656	1,010	5,327
Confidential Drug Enforcement Payments	0	0	9,955	0	9,955
Dues and Memberships	4,231	0	0	0	4,231
Maintenance and Repair Services - Vehicles	556	16,581	10,048	0	27,185
Postal Charges	0	0	865	0	865
Printing, Stationery, and Forms	4,158	0	0	0	4,158
Towing Services	0	365	4,200	0	4,565
Freight	0	0	54	0	54
Travel	17,099	43,812	10,986	22,034	93,931
Veterinary Services	0	0	883	0	883
Remittance of Revenue Collected	0	0	252,861	0	252,861
Gasoline	719	26,439	42,916	0	70,074
Office Supplies	2,367	2,170	11,609	0	16,146
Uniforms	197	558	1,375	0	2,130
Utilities	0	0	4,500	0	4,500

(Continued)

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

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Trustee's Commission	\$ 731	\$ 0	\$ 0	\$ 0	\$ 731
Vehicle and Equipment Insurance	0	7,140	83	0	7,223
Other Charges	978	0	285	0	1,263
Data Processing Equipment	0	32,867	2,016	0	34,883
Law Enforcement Equipment	0	1,404	5,494	0	6,898
Motor Vehicles	0	26,707	0	0	26,707
Office Equipment	841	0	16,357	2,465	19,663
Total Expenditures	\$ 40,288	\$ 158,346	\$ 908,108	\$ 26,774	\$ 1,113,853
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ (32,243)	\$ 0	\$ (46,820)	\$ (9,453)	\$ (88,516)
Total Other Financing Sources (Uses)	\$ (32,243)	\$ 0	\$ (46,820)	\$ (9,453)	\$ (88,516)
Net Change in Fund Balances	\$ 19,437	\$ 10,995	\$ (210,477)	\$ (28,917)	\$ (208,962)
Fund Balances, July 1, 2011	11,976	17,403	1,561,834	62,200	1,653,413
Fund Balances, June 30, 2012	\$ 31,413	\$ 28,398	\$ 1,351,357	\$ 33,283	\$ 1,444,451

THIRTY-FIRST JUDICIAL DISTRICT

THIRTY-FIRST JUDICIAL DISTRICT

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

District Attorney General
Thirty-first Judicial District
Balance Sheet
June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 500	\$ 500
Equity in Pooled Cash and Investments:			
Cash with Trustee	19,288	14,978	34,266
	<hr/>		
Total Assets	\$ 19,288	\$ 15,478	\$ 34,766
	<hr/> <hr/>		

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 19,288	\$ 0	\$ 19,288
Public Safety	0	15,478	15,478
	<hr/>		
Total Fund Balances	\$ 19,288	\$ 15,478	\$ 34,766
	<hr/> <hr/>		

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2012

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 12,090	\$ 12,090
District Attorney General Fees	8,651	0	8,651
Contributions	0	1,450	1,450
Total Revenues	<u>\$ 8,651</u>	<u>\$ 13,540</u>	<u>\$ 22,191</u>
<u>Expenditures</u>			
In-Service Training	\$ 449	\$ 1,025	\$ 1,474
Audit Services	0	330	330
Confidential Drug Enforcement Payments	0	500	500
Maintenance and Repair Services - Vehicles	0	315	315
Postal Charges	25	0	25
Rentals	922	0	922
Travel	847	823	1,670
Gasoline	0	1,944	1,944
Office Supplies	1,462	0	1,462
Tires	0	345	345
Other Supplies and Materials	0	1,445	1,445
Trustee's Commission	87	106	193
Vehicle and Equipment Insurance	0	690	690
Premiums on Corporate Surety Bonds	0	750	750
Other Charges	1,594	0	1,594
Office Equipment	1,185	0	1,185
Total Expenditures	<u>\$ 6,571</u>	<u>\$ 8,273</u>	<u>\$ 59,226</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,175)	\$ 0	\$ (2,175)
Total Other Financing Sources (Uses)	<u>\$ (2,175)</u>	<u>\$ 0</u>	<u>\$ (2,175)</u>
Net Change in Fund Balances	\$ (95)	\$ 5,267	\$ (39,210)
Fund Balances, July 1, 2011	19,383	10,211	29,594
Fund Balances, June 30, 2012	<u>\$ 19,288</u>	<u>\$ 15,478</u>	<u>\$ 34,766</u>