

**DISTRICT ATTORNEY FOR THE
_____ CIRCUIT COURT DISTRICT
STATE OF MISSISSIPPI
(A Department of the State of Mississippi)**

**Statements of Revenues Collected and Expenditures Paid - Nonappropriated
Monies
Years Ended June 30, 20XX and 20XY
and
Independent Accountant's Report on Applying Agreed-Upon Procedures
Year Ended June 30, 20XX**

Independent Accountant's Report on Financial Statements

Office of the State Auditor
State of Mississippi

We have compiled the accompanying statements of revenues collected and expenditures paid - nonappropriated monies of the District Attorney for the _____ Circuit Court District State of Mississippi (a department of the State of Mississippi) for the years ended June 30, 20XX and 20XY, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements are intended to present the revenues collected and expenditures paid of only that portion of the financial reporting entity of the state of Mississippi that is attributable to nonappropriated monies of the department.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the department's revenues collected and expenditures paid. Accordingly, these financial statements are not designed for those who are not informed about such matters.

CERTIFIED PUBLIC ACCOUNTANT
Date

**DISTRICT ATTORNEY FOR
THE _____ CIRCUIT COURT DISTRICT
STATE OF MISSISSIPPI
(A Department of the State of Mississippi)**

**Statements of Revenues Collected and Expenditures Paid -
Nonappropriated Monies
Years Ended June 30, 20XX and 20XY**

	<u>20XX</u>	<u>20XY</u>
Revenues Collected:		
Bad check restitution service charges	\$ xxxx	xxxx
Pretrial Intervention Program reimbursements	xxxx	xxxx
Drug forfeiture proceeds	xxxx	xxxx
Interest	xxxx	xxxx
Other	<u>xxxx</u>	<u>xxxx</u>
Total revenues collected	<u>xxxx</u>	<u>xxxx</u>
Expenditures Paid:		
Personal services:		
Salaries and benefits	xxxx	xxxx
Travel and subsistence	xxxx	xxxx
Contractual services	xxxx	xxxx
Commodities	xxxx	xxxx
Capital outlay	<u>xxxx</u>	<u>xxxx</u>
Total expenditures paid	<u>xxxx</u>	<u>xxxx</u>
Excess of revenues collected over expenditures paid	xxxx	xxxx
Unrestricted cash, beginning of year	<u>xxxx</u>	<u>xxxx</u>
Unrestricted cash, end of year	\$ <u>xxxx</u>	<u>xxxx</u>

See Independent Accountant's Report.

Independent Accountant's Report on Applying Agreed-Upon Procedures

Office of the State Auditor
State of Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of the District Attorney for the _____ Circuit Court District State of Mississippi's (a department of the State of Mississippi) solely to assist the Office of the State Auditor evaluate the District Attorney's Office compliance with certain laws and regulations as of June 30, ____ and for the year then ended. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor, State of Mississippi. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Cash

Compliance Procedures

1. We determined the district attorney had the appropriate number of bank accounts divided between operating and clearing.
2. We determined that all bank accounts were held in a state depository and balances were adequately insured or secured by collateral throughout the year.

Financial Procedures

1. We inspected a reconciliation for each bank account for a month in each quarter during the year.

2. We mathematically checked the June, ____ bank reconciliation for each bank account and compared the resultant cash balances per books to the respective general ledger account balances.

<u>Bank</u>	<u>Type</u>	<u>General Ledger Balance June 30, xxxx</u>
-------------	-------------	---

3. We mathematically checked the restitution subsidiary ledger and compared the results with the clearing account general ledger balance.
4. We selected a sample of 25 receipts and 25 disbursements processed through the clearing account. We compared each amount to the applicable restitution agreement. We compared each receipt with the applicable cash receipt form. We compared the date of the cash receipt form to the date of deposit. We compared the date of each disbursement to the claimant with the date of receipt of restitution from the accused

<u>Number Checks Accepted</u>	<u>Total Amount</u>	<u>Amount Collected</u>	<u>Percent</u>
-------------------------------	---------------------	-------------------------	----------------

We found (no / the following) exceptions as a result of our procedures.

Investments

Compliance Procedures

We determined that all investments held by the district attorney's office were authorized by statute and that the amount was fully collateralized throughout the year.

Financial Procedures

We examined evidence of ownership and existence for the district attorney's investments and compared the amount with the general ledger balance. There were no purchases or disposals made during the year.

<u>Investment</u>	<u>General Ledger Balance June 30, xxxx</u>
-------------------	---

We found (no / the following) exceptions as a result of our procedures.

Fixed Assets

Compliance Procedures

The district attorney uses a fixed assets management system similar to that used by Mississippi counties and municipalities/State of Mississippi.

1. We inspected a copy of the fixed assets inventory ledger and note that it contained name, description, serial number, acquisition date and cost of each asset.
2. We noted that the inventory ledger contained assets with a cost of \$500 or more or they were included in a list of special items for which cost was not a factor for capitalization.
3. We inspected fixed assets for proper tagging for identification and ownership.

Financial Procedures

1. We inspected ____ invoices (____ percent) for purchases of fixed assets during the year and compared the information entered into the inventory ledger.
2. There were no sales of fixed assets during the year.
3. We physically inspected fixed assets amounting to _____ percent of the total recorded in the inventory records.

We found (no / the following) exceptions as a result of our procedures.

Revenues

Compliance Procedures

1. We inspected cash receipts for \$30 fees collected from the nine claimants who withdrew claims.
2. We selected ___ bad check complaints and inspected cash receipts for \$40 fees collected from the accused.

3. We inspected the agreements for the four Pretrial Intervention Program participants noting administrative reimbursement to the district attorney.

Financial Procedures

For each of our samples chosen for compliance procedures, we examined a cash receipt form, inspected the cash receipts journal entries and traced to deposit with the bank.

We found (no / the following) exceptions as a result of our procedures.

Expenditures - Purchase of Commodities

Compliance Procedures

Purchase of commodities were made in accordance with the procurement statutes.

Financial Procedures

We inspected the documents of a sample of ___ commodity purchases made during the year which were for amounts of \$3,500 or more but less than \$15,000. We also selected ___ commodity purchases made during the year which were for amounts of \$15,000 or greater. We compared evidence of bid solicitations as appropriate for the amount of purchase. We read documentation supporting lowest and best bid decisions for each purchase. We looked for notification mailed to the Mississippi Contract Procurement Center.

There (were / were no) emergency commodity purchases nor lease-purchases made during the year.

We found (no / the following) exceptions as a result of our procedures.

Expenditures - Authorized Expenditures

Compliance Procedures

We selected a sample of ___ expenditures to determine if they were for items authorized by *Mississippi Code 1972, Annotated* Code Sections 25-31-8 and 97-19-77.

Financial Procedures

Using the _____ expenditures with a dollar value of \$_____ from the sample for compliance procedures, we

- inspected supporting documents
- proved the mathematical accuracy of each invoice
- Agreed the name of vendor and amount to the posting in the cash disbursements journal.

We found (no / the following) exceptions as a result of our procedures.

Expenditures - Travel

Compliance Procedures

We selected a sample of ____ travel reimbursement requests. We inspected the request form for compliance with the form prescribed by the Office of the State Auditor. We looked for prior approval for travel related to meetings. We looked for maximum mileage reimbursement and daily meals expenditure set by the Mississippi Department of Finance and Administration.

Financial Procedures

Using the sample requests for reimbursement selected for compliance procedures, we proved the mathematical accuracy of each. We inspected motel invoices. We inspected approval of requests. We found (no exceptions / the following) as a result of our procedures.

We found (no / the following) exceptions as a result of our procedures.

Financial Reports

Compliance Procedures

The district attorney (has / has not) complied with *Mississippi Code 1972, Annotated* Section 25-31-11(7) by submitting reports of revenue and expenditures to the Mississippi Department of Finance and Administration and budget requests containing all sources and amounts of revenue to the Legislative Budget Office of the state of Mississippi.

Form 1099's

Compliance Procedures

The district attorney made payments to (____ / no) individuals in amounts that required filing of Form 1099's with the Internal Revenue Service. The district attorney (did / did not) file the forms to comply with the Internal Revenue Service Regulation 1.604-1.

Bad Check Program

Compliance Procedures

We selected a sample of ____ bad check complaints. We inspected documents related to each complaint for

- evidence of claimant's timely notification of check drawer
- evidence that claimant witnessed check signing
- evidence that the district attorney treats each bad check as a separate offense
- evidence that the district attorney notified the accused by U.S. mail that he has 10 days from time of receipt of notice to come in for deferred prosecution
- evidence that the restitution agreement does not exceed six months
- evidence that no interest is charged to the accused
- evidence that the accused and the district attorney signed the restitution agreement
- evidence that the district attorney's fees are deposited into his operating account
- evidence that restitution collected is deposited into the district attorney's clearing account

We found (no / the following) exceptions as a result of our procedures.

Pretrial Intervention Program

Compliance Procedures

During the year, the district attorney had ____ offenders entered into a pretrial intervention program. We inspected each intervention agreement for terms, signatures, court approval and offender reimbursement of administration costs.

We found (no / the following) exceptions as a result of our procedures.

Conflicts of Interest

Compliance Procedures

1. We interviewed the district attorney about possible conflicts of interest.
2. We looked for possible conflicts while performing our other agreed-upon procedures.

We found (no / the following) instances of conflicts of interest.

Employee Information

We compiled the following district attorney office employee information:

<u>Name</u>	<u>Title</u>	<u>Annual Salary Source of Financing</u>
-------------	--------------	--

* * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's compliance with laws and regulations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Office of the State Auditor, State of Mississippi and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

CERTIFIED PUBLIC ACCOUNTANT
Date

District Attorney for the
_____ Circuit Court District
State of Mississippi

Program for
Compiled Financial Statements
and
Agreed-Upon Procedures
(Legal Compliance Procedures and Financial Procedures)

Year ended June 30 _____

Work Performed by:

Name:

Initials:

District Attorney for the
_____ Circuit Court District
State of Mississippi

Program for
Compiled Financial Statements
and
Agreed-Upon Procedures

Year Ended June 30 _____

Contents

Compiled financial statements	1
Agreed-upon procedures	1
Cash	2
Investments.....	3
Fixed assets	4-6
Revenues	7
Expenditures	
Purchase of commodities	8-9
Authorized expenditures	10
Travel	11
Ethics	12
Financial reports.....	13
Form 1099's.....	13
Bad check program	14-15
Pretrial intervention program	16

Compiled Financial Statements

Comments

Done By

1. Compile comparative financial statements using the model provided by the Office of the State Auditor and accountant's report.

Agreed-Upon Procedures

1. Perform the applicable agreed-upon procedures contained on the following pages of this program.
2. Prepare a report on agreed-upon procedures using the model report provided by the Office of the State Auditor.

Cash

Comments

Done By

(1) All bank accounts shall be established in a state depository of any county within his circuit court district. (§97-19-77) Note: Financial institutions make annual application to the state treasurer for state funds by signing a contract and supplying their financial report as provided to their regulatory authority to assure the statutory required 51/2 % primary capital to total assets ratio.

(2) A district attorney may have an operating account or accounts and shall have a clearing account. The operating account/accounts are used to deposit and disburse district attorney's restitution fees collected for his services, Pretrial Intervention Program reimbursements (§99-15-121) and other revenues collected. The clearing account shall be used to deposit and disburse receipts pursuant to restitution agreements. (§97-19-77 and §99-15-121)

(3) Bank deposits in excess of federal insurance limits must be secured. (§27-105-5)

Legal Compliance Procedures

1. Perform procedures to verify that all bank accounts are held in a state depository.
2. Perform procedures to verify that the district attorney has an appropriate number and type of bank accounts.
3. Perform procedures to verify that bank deposits were adequately insured or secured by collateral.

Financial Procedures

1. For each bank account, examine a reconciliation from each quarter of the year to determine that they were prepared.
2. Mathematically check the June bank reconciliation for each bank account and compare the resultant cash balances per books to the respective general ledger account balances.
3. Mathematically check the subsidiary ledger for restitution received but not remitted to claimants at year end. Compare the balance with the cash clearing account balance.
4. Select a sample of _____ receipts and _____ disbursements processed through the clearing account and trace to the restitution agreement and to the cash

receipt. Note timeliness of deposits and withdrawals to and from the clearing account.

5. Obtain the total number of bad checks accepted as claims, the total dollar value and total collections thereof during the year for inclusion in the accountant's report on agreed-upon procedures.

Investments

Comments

Done By

(1) The district attorney as a state agency is authorized to invest in certificates of deposit or term repurchase agreements with approved financial institutions, banks and savings associations domiciled in Mississippi. He may also invest in direct U.S. Treasury obligations, U.S. Government instrumentalities, and U.S. Government agency obligations. (§27-105-33)

(2) Investment in bank certificates of deposit and similar instruments must be collateralized above federal insurance limits in accordance with Section 27-105-5.

Legal Compliance Procedures

1. If the district attorney has invested excess cash, verify that investments are authorized by law.
2. Verify that bank certificates are adequately insured or collateralized.

Financial Procedures

1. Prepare a schedule of investments at year-end and agree with general ledger balances.
2. Examine documentation evidencing ownership and existence of all investments at year-end.
3. Examine documentation supporting 100 % of investment purchases and sales or maturities during the year.
4. For investments other than certificates of deposit, obtain GASB No. 3 disclosure information to disclose in your agreed-upon procedures report.

Fixed Assets

Comments Done By

District attorneys are required to maintain a complete and current inventory list or ledger of each property item (§29-9-21) which costs \$500 or more unless the items purchased fall within the groups listed below. These items will be reported as equipment, regardless of their cost. (Weapons, cameras/camera equipment, tape recorders, two-way radio equipment, typewriters, appliances such as refrigerators, freezers, air conditioners, stoves, microwave ovens, televisions, video cassette recorders, lawn maintenance equipment, sterling silver, cellular telephones, major computer components, chain saws, air compressors, welding machines, generators, motorized vehicles, dictating equipment and antiques).

Property Management Using State Agency System

Refer to Property Officers Manual, Office of the State Auditor, last revised October 1996.

- (1) The district attorney shall make an inventory of all land, buildings, equipment, furniture and other state property owned or controlled by him using forms prescribed and furnished by the State Auditor. The records must show the name, description, serial number, acquisition date and cost or fair market value at date of donation.
- (2) The State Auditor has prescribed Forms A, B, C, D, F, G, CP2, 873, Location Register, and PSR-961 for the accounting and management of district attorney fixed assets. A district attorney using the state agency system shall use these prescribed forms.
- (3) All equipment with a life expectancy of at least one year and a cost under \$500 which does not appear on the fixed assets inventory records shall be marked by a district attorney office tag placed in a clearly visible site to ease inspection.
- (4) All equipment appearing on the fixed assets inventory records shall be marked with a district attorney office tag reflecting a property inventory number placed in a clearly visible site to ease inspection.
- (5) Each major computer component, such as a central processing unit (CPU), terminal, printer, external hard disk drive shall have a unique inventory number assigned. A personal computer monitor shall not require a unique inventory number, provided it remains attached to a CPU. External devices such as the keyboard, mouse and other light pen devices whose costs are under \$500 also shall not require a unique inventory number.
- (6) Property may be sold by public auction, sealed bids, or private treaty negotiated sale. Form 873 must be initiated for sales and trade-ins and must be authorized by the Office of Purchasing and Travel and by the Department of Audit. Sale or trade of computer and telecommunication equipment must follow the same process as other equipment using Form CP2.

Property Management Not Using the State Agency System

Comments

Done

Refer to *Mississippi County Fixed Assets Management Manual* or *Mississippi Municipal Fixed Assets Management Manual* for detailed guidance.

- (1) The district attorney must maintain a master fixed assets inventory ledger updated by postings of additions and deletions. The records must show the name, description, serial number, acquisition date and cost or fair market value at date of donation.
- (2) All equipment with a life expectancy of at least one year and a cost under \$500 which does not appear on the fixed assets inventory records shall be marked by a district attorney office tag placed in a clearly visible site to ease inspection.
- (3) All equipment appearing on the fixed assets inventory records shall be marked with a district attorney office tag reflecting a property inventory number placed in a clearly visible site to ease inspection.
- (4) Each major computer component, such as a central processing unit (CPU), terminal, printer, external hard disk drive shall have a unique inventory number assigned. A personal computer monitor shall not require a unique inventory number, provided it remains attached to a CPU. External devices such as the keyboard, mouse and other light pen devices whose costs are under \$500 also shall not require a unique inventory number.
- (5) The district attorney may sell and dispose of at public sale for cash any property belonging to his office when he deems such action promotes the best interest of his office. Said sale shall be advertised by posting notices at three public places in the circuit court district, at least ten days prior to such sale, one of which said notices shall be posted at a courthouse in his district. When the fair market value of property shall not exceed \$100, it may be sold and disposed of at a private sale. Proceeds of any sale shall be deposited into an operating bank account maintained by the district attorney.

Legal Compliance Procedures

Comments

Done

1. Examine a copy of the fixed assets inventory list, ledger, etc. for existence.
2. Determine that fixed assets records contain name, description, serial number, acquisition date and cost or fair market value at date of donation.
3. Verify the capitalization of assets with a cost of \$500 or more and other specified items described above.
4. Verify that all fixed assets are tagged with a descriptive label.
5. Verify that all capitalized fixed assets (on inventory listing) are tagged with an appropriate inventory number.
6. Determine which property management (fixed assets) system the district attorney office uses.
7. If the state agency system is used, verify that State Auditor prescribed Forms A, B, C, D, F, G, CP2, 873, Location Register, and PSR-961 are used and forwarded to the State Auditor's Office.
8. Determine if sales or disposals have been handled according to the appropriate requirements above.

Financial Procedures

1. Review expenditures during the year for purchases of fixed assets. If purchases found, trace entry to fixed assets inventory records.
2. If fixed assets were sold during the year, examine evidence of proceeds and trace to deposit into operating bank account.
3. From the fixed assets inventory records, select a sample of items representing _____ percent of total carrying value of fixed assets and physically examine each item chosen.

Revenues

Comments

Done By

- (1) The district attorney is authorized to collect a \$30 fee from any bad check complainant who withdraws the complaint. [§97-19-75(2)]
- (2) The district attorney is authorized to collect a \$40 fee from any accused bad check writer whom he chooses to pursue for the complainant. [§97-19-75(4)]
- (3) The district attorney who administers a Pretrial Intervention Program is authorized to collect from the offender reimbursement of any expenses to administer the program which are incurred as a result of the offender's participation in the program. The amount shall be determined by the district attorney and made part of the initial agreement between the district attorney and the offender and approved by the court having jurisdiction. (§97-15-121)
- (4) A district attorney is authorized to participate in State drug forfeiture proceeds under Section 41-29-181. (Attorney General's Opinion to Laurence Y. Mellen dated September 10, 1992.)
- (5) A district attorney is authorized to share in federal drug forfeiture proceeds under United States *Local Law Enforcement Agencies* published December 1990. (See Attorney General's Opinion to Laurence Y. Mellen dated September 10, 1992.)

Legal Compliance Procedures

For Bad Check Program

1. Select _____ claimant withdrawals and verify that a \$30 fee was collected.
2. Select _____ bad check complaints and verify that a \$40 fee was collected. (Coordinate with bad check procedures on pages 13 and 14.)

Pretrial Intervention Program

1. Select _____ agreements and verify that administrative reimbursement is specified in each. (Coordinate with pretrial intervention program procedures on page 15.)

Financial Procedures

1. For each of the items selected in the three procedures above, examine receipt, trace to entry in cash receipts journal and to bank deposit. (Coordinate with procedures on pages 13, 14 and 15.)

Expenditures

Comments

Done By

Purchase of Commodities

For purposes of public purchasing laws (§31-7-1/31-7-317) a district attorney office is considered a governing authority in the manner that a county or municipality are considered.

(1) Governing authorities may purchase commodities without regard to the state contract price when such purchase involves an expenditure of \$3,500 or less, exclusive of freight or shipping charges.

(2) Governing authorities may purchase commodities from the state contract vendor or from any source offering the identical commodity, at a price not exceeding the state contract price, without obtaining or advertising for competitive bids, for expenditures of more than \$3,500, exclusive of freight or shipping charges. District attorneys that do not exercise this option shall follow the provisions of Section 31-7-13.

(3) Purchases which do not involve an expenditure of more than \$3,500, exclusive of freight or shipping charges, may be made without advertising or otherwise requesting competitive bids.

(4) Purchases which involve an expenditure of more than \$3,500 but not more than \$15,000, exclusive of freight and shipping charges, may be made from the lowest and best bidder without publishing or posting advertisement for bids, provided at least two competitive written bids have been obtained. Bids must be in writing and kept on file in the district attorney's office.

(5) Purchases which involve an expenditure of more than \$15,000, exclusive of freight and shipping charges, may be made from the lowest and best bidder after advertising for competitive sealed bids once each week for two consecutive weeks in a regular newspaper published in the district. The date as published for the bid opening shall not be less than seven working days after the last published notice.

(6) On the same date that the notice is submitted to the newspaper for publication, written notice shall be mailed to the main office of the Mississippi Contract Procurement Center.

(7) Lease-purchases of equipment must follow (3), (4) or (5) above as applicable. Lease-purchase financing may also be obtained from the vendor or from a third-party source after having solicited and obtained at least two written competitive bids for such financing without advertising. No lease-purchase agreement shall be for an annual rate of interest which is greater than the overall maximum permitted under

Section 75-17-101 and the term of the lease-purchase agreement shall not exceed the useful life determined according to the upper limit of the asset depreciation range (ADR) guidelines for the Class Life Asset Depreciation Range System established by the Internal Revenue Service in effect in 1980 or comparable depreciation guidelines for equipment not covered by ADR guidelines.

(8) If the district attorney or his designee shall determine that an emergency exists in regard to the purchase of any commodities or repair contracts, then the provisions for competitive bidding shall not apply. The district attorney or his designee shall certify with the appropriate transaction documents that the emergency provisions applied to the purchase.

Legal Compliance Procedures

1. Select a sample of _____ expenditures throughout the year and verify compliance with public purchase laws above.
2. For emergency purchases made during the year, review the documented justification for such purchases.
3. For lease-purchases entered into during the year, verify that they comply with the public purchase laws above related to the acquisition of the asset and the financing.

Comments

Done By

--

--

Authorized Expenditures

(1) All monies collected by the district attorney under subsection (4) of Section 97-19-75 and subsection (4) of Section 97-19-75 may be expended by the district attorney for any of the purposes authorized for the expenditure of money under Section 25-31-8 or for any law enforcement related purpose including, but not limited to, the purchase of equipment and supplies and the payment of training costs for any local law enforcement agency within his district. The district attorney shall receive an office operating allowance for the necessary expenses of operating the office of the district attorney, including stenographic help, and other items and expenditures necessary and incident to the investigation of criminal cases, the general expenses of the office of the office of the investigation of criminal cases, the general expenses of the office of the district attorney for preparing and/or trying felony cases and all other cases requiring the services of the district attorney. (§25-31-8)

(2) Reimbursements for Pretrial Intervention Program may be used to administer the Program including additional compensation to employees of the district attorney, including victim's assistance coordinator or investigator. (Attorney General's Opinion #93-0093 to Kitchens, February 25, 1993)

(3) Federal drug forfeiture proceeds, including interest earned thereon, shall be used to increase and not supplant the operating budget of the district attorney's office. (U.S. Attorney General's Guidelines on Seized and Forfeited Property, dated July 1990)

(4) State drug forfeiture proceeds shall be credited to the budget of the district attorney. (§41-29-181)

Legal Compliance Procedures

1. Select a sample of _____ expenditures and verify that each complies with the guidelines above for authorized expenditures.

Financial Procedures

1. Select a sample of _____ expenditures and perform the following:
 - a. Examine supporting documents (invoice, purchase order, evidence of receipt)
 - b. Prove mathematical accuracy of invoice.
 - c. Trace to posting in cash disbursements journal.
2. Prepare a list of District Attorney office employees with the following information and include in the accountant's report on agreed-upon procedures:
 - a. name of employee
 - b. title or job description
 - c. gross amount of salary
 - d. source of financing (state appropriation, nonappropriated monies, county, etc.)

Travel

(1) The district attorney and his employees shall complete and submit a travel reimbursement request form prescribed by the State Auditor. All expense accounts for lodging shall be supported by receipted bills showing the payment hereof by such officer or employee. (§25-1-81)

(2) Expenses of any employee to attend a convention, association, or meeting shall be duly authorized by prior approval in writing of the departmental head or his designee if they are to be legally reimbursed to the employee. §25-1-83)

(3) The district attorney and his employees shall receive private auto transportation reimbursement at the rate allowable to federal employees while on official travel.

(4) In addition, a public officer or employee shall be reimbursed for other actual expenses such as meals, lodging and other necessary expenses incurred in the course of such travel, subject to limitations placed on meals for intrastate and interstate official travel by the Department of Finance and Administration. The Department of Finance and Administration shall set a maximum daily expenditure each six months for such meals. Travel by airline shall be at the tourist rate and shall follow regulations promulgated by the Department of Finance and Administration. Itemized expense accounts shall be submitted.

Legal Compliance Procedures

1. Select a sample of _____ travel reimbursement requests and verify compliance with the above laws and regulations.

Financial Procedures

1. Using the sample selected above
 - a. Test mathematical accuracy of reimbursement requests.
 - b. Examine support for motels, etc.
 - c. Examine for proper approval.

Conflicts of Interest

Comments

Done By

Mississippi Constitution, Article 4, Section 109

No public officer or member of the legislature shall be interested, directly or indirectly, in any contract with the state, or any district, county, city or town thereof, authorized by any law passed or order made by any board of which he may be or may have been a member, during the term for which he shall have been chosen, or within one year after the expiration of such term.

§25-4-105

(1) No public servant shall use his official position to obtain pecuniary benefit for himself other than that compensation provided for by law, or to obtain pecuniary benefit for any relative or any business with which he is associated.

(2) No public servant shall be interested, directly or indirectly, during the term for which he shall have been chosen, or within one year after expiration of such term, in any contract with the state, or any district, county, city or town thereof, authorized by any law passed or order made by any board of which he may be or may have been a member.

(3) No public servant shall:

(a) Be a contractor, subcontractor or vendor with his governmental entity other than in his contract of employment, or have a material financial interest in any business which is a contractor, subcontractor or vendor with his governmental entity.

(b) Be a purchaser, direct or indirect, at any sale made by him in his official capacity or by his governmental entity.

(c) Be a purchaser of any claim, certificate or warrant or other security issued or paid by his governmental entity.

(d) Perform any service for any compensation during his term of office or employment by which he attempts to influence a decision of the his governmental entity.

Legal Compliance Procedures

Comments

Done By

1. Discuss the prohibitions above with the district attorney. Obtain his confirmation that he is in compliance with the ethics prohibitions.

Note particularly prohibitions against his employment of relatives, DA office rental of DA's personal property, and payment of supplementary salaries to state employees in the DA office (DA, assistant DAs etc.) from nonappropriated monies.

2. While performing agreed-upon procedures for expenditures, be alert for possible conflicts of interest or ethics prohibitions.

Financial Reports

- (1) The several district attorneys shall submit reports of revenues and expenditures and shall submit budget requests as required for state general fund agencies.
[§25-31-11(7)]

- (2) All revenue or funds allocated or expended by a district attorney, whether such funds are appropriated from state funds, or whether such funds are received from county funds, grants or otherwise, shall be reported to the legislative budget office.
[§25-31-11(7)]

Legal Compliance Procedures

1. Determine if the district attorney is submitting reports of revenue and expenditures and budget requests to the legislative budget office that contain all sources and amounts of revenue of the district attorney's office.

Form 1099's

- (1) Internal Revenue Service Regulation 1.604-1 requires that payments for services to individuals of \$600 or more in a calendar year as independent contractors be reported to the IRS on Form 1099.

Legal Compliance Procedures

1. Determine if the district attorney was responsible for filing Form 1099's. If so, determine if they were filed.

Bad Check Program

Comments

Done By

§97-19-57

In a reasonable time, claimant must give written notice of bad check giving drawer 30 days from receipt of notice to pay service charge of not more than \$30 and cover the amount of the check. A mailed notice may be certified or registered. The holder must have evidence of delivery.

§97-19-61

Written notice not required if

- drawer's situs is outside Mississippi
- drawer is a non-Mississippi resident
- drawer does not have an account with the bank (drawee)

§97-19-62

The holder (claimant) must get drawer's name, residence and telephone number. The holder must initial check indicating witness of signing check.

§97-19-65

Each bad check is a separate offense.

§97-19-75

(1) Holder makes complaint to the district attorney, presenting the original check, draft or order (if not available, bank records or photographic copy) and return receipt of written notice per §97-19-57) Note, only one check, draft or order per complaint.

(2) The district attorney must evaluate and accept or reject each claim.

(3) After a complaint is made and accepted, the claimant may withdraw it and pay the district attorney a \$30 service charge.

(4) After acceptance of the complaint, the district attorney may obtain an arrest warrant.

(5) The district attorney shall notify the accused by U.S. mail that he has 10 days from time of receipt of notice to come in for deferred prosecution.

(6) The accused may enter into a restitution agreement with the district attorney.

He agrees to pay a \$40 fee to the district attorney and execute a restitution agreement to pay amount of bad check plus a \$30 fee to the claimant.

The agreement may not exceed six months. No interest may be charged to the accused. The agreement is signed by the accused and the district attorney.

Bad Check Program

Comments

Done By

§97-19-77

- (1) District attorney fees are deposited into his operating account.
- (2) Restitution collected is deposited into the district attorney's clearing account.
- (3) The district attorney, or his designee, shall account for all monies deposited in and disbursed from such clearing account and shall be authorized and empowered to draw and issue checks on such account to such persons, in such amounts and at such times as provided for in the restitution agreement.
- (4) If the complainant can not be located, the district attorney shall forward the restitution collected to the State Treasurer.

Legal Compliance Procedures

1. Select a sample of _____ claims and test for compliance with each of the requirements above.
(Coordinate with cash procedures, page 2 and revenues procedures, page 7)

Pretrial Intervention Program

Comments

Done By

§99-15-105

Each district attorney, with the consent of a circuit court judge of his district, shall have the prosecutorial discretion as defined herein and may as a matter of such prosecutorial discretion establish a pretrial intervention program in the circuit court districts.

§99-15-117

The district attorney will enter into a written agreement with the offender stating the terms of the intervention program. The length of the program shall not exceed three years. The court having jurisdiction of the charge must approve the offender's admission to the program and the terms of the agreement.

§99-15-121

(1) Prior to the completion of the pretrial intervention program the offender shall make restitution, as determined by the district attorney and approved by the court, to the victim, if any.

(2) The offender shall pay any expenses to the administrator (district attorney) of this program which are incurred as a result of his participation in the program. The amount of such expenses shall be determined by the district attorney and made part of the initial agreement between the district attorney and the offender.

Legal Compliance Procedures

1. If the district attorney has a pretrial intervention program, select a sample of cases and determine compliance with the above procedures.
(Coordinate with Revenues procedures, page 7.)