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GENERAL PURPOSE FINANCIAL STATEMENTS

AND INDEPENDENT AUDITOR'S REPORTS Year ended December 31, 1999

Under provisions of state laws this report is a public document. Access dealer approximation of the state of the the entity and will deapproximate a result of the trial the report is available for problem of the state that the Rouge office of the tags former that are ind, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-00

Waguespack & Associates (APAC) Certified Public Accountants P. O. Box 461 Belle Rose, LA 70341 (225) 473-9200 DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

AND INDEPENDENT AUDITOR'S REPORTS Year ended December 31, 1999

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT Parishes of Ascension, Assumption, and St. James, Louisiana

General Purpose Financial Statements As of and for the Year Ended December 31, 1999

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WAGUESPACK & ASSOCIATES

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Timothy J. Gallagher, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Anthony G. "Tony" Falterman District Attorney of the Twenty-Third Judicial District Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion of these general purpose financial statements are the responsibility is to express an opinion of these general purpose financial statements.

purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Third Judicial District, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated May 26, 2000 on our consideration of the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Wagnespack & Associates (APAC) Donaldsonville, Louisiana May 26, 2000

Members of Society of Louisiana Certified Public Accountants and American Institute of Certified Public Accountants

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS DECEMBER 31, 1999

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		Government	al Fund	l Types		uciary d Type	•	Account Group		Totals
	t	General Fund	Spec	ial Revenue Fund	-	gency Fund		General Fixed Assets	M	emorandum Only
ASSETS	<u> </u>		·					······································		
Cash	\$	555,122	\$	292,011	\$	-	\$	-	\$	847,133
Accounts receivable		68,660		16,565		-		-		85,225
Due from other funds		11,783		-		-		-		11,783
Equipment and furniture		<u> </u>			.			359,824	<u></u>	359,824
Total Assets	<u> </u>	635,565		308,576	<u> </u>		<u></u>	359,824		1,303,965
LIABILITIES AND FUND I Liabilities:	EQUITY									

 $\mathbf{f}_{\mathbf{a}} = \mathbf{f}_{\mathbf{a}} =$

Accounts Payable	\$	25,749	\$	-	\$ -	\$	-	\$	25,749
Due to other funds		-		11,783	-		-		11,783
Compensated absences		8,599	₩	 	 		<u> </u>		8,599
Total Liabilities		34,348	<u> </u>	11,783	 				46,131
Fund Equity									
Investment in general									
fixed assets		-		•-	-		359,824		359,824
Fund balance:									
Unreserved, undesignated	.	601,217	<u></u>	296,793	 -			·	898,010
Total Fund Equity		601,217		296,793	 		359,824		1,257,834
Total Liabilities and									
Fund Equity	\$	635,565	\$	308,576	\$ =-	<u></u>	359,824		1,303,965

The accompanying notes are an integral part of this financial statement

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 1999

		General Fund	4	ecial ue Fund	(Me	Totals morandum Only)
REVENUES	¢	400 224	¢		¢	400 204
Fines and forfeitures	\$	489,324	\$	-	\$	489,324
Pre-Trial intervention fees		611,067		-		611,067
Intergovernmental revenue:				00.107		00.107
Louisiana Department of Social Services		-		99,126		99,126
Police jury and parish councils		250,075		-		250,075
School boards		45,000		-		45,000
Special District		19,500		-		19,500
Grants		80,103		-		80,103
State salary supplement		516,413		-		516,413
Parish salary supplement		122,549		-		122,549
Other:						
Check collection fees		-		55,763		55,763
Interest		6,384		7,911		14,295
Other		12,174				<u>12,174</u>
Total Revenues		2,152,589	<u> </u>	162,800	<u></u>	2,315,389
EXPENDITURES						
General Government:						
Current operating:						
Personnel service		1,494,817		96,765		1,591,582
Auto and equipment		21,699		2,120		23,819
Supplies and office		212,322		17,954		230,276
Other		41,853		3,415		45,268
Capital outlay		93,881		6,023		99,904
Total Expenditures		1,864,572		126,277	•	1,990,849
EXCESS OF REVENUES						
OVER EXPENDITURES	·	288,017		36,523		324,540
OTHER FINANCING SOURCES (USES)						
Operating transfers in				10,757		10,757
Operating transfers out		(1,238)		(9,519)		(10,757)
Total other financing sources (uses)		(1,238)		1,238		_

The accompanying notes are an integral part of this financial statement

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 1999

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	General Fund		Special venue Fund	(Me	Totals emorandum Only)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 286,779	\$	37,761	\$	324,540
Fund balances - beginning of year	 314,438	<u> </u>	259,032		573,470
Fund balances - end of year	\$ 601,217	\$	296,793		898,010

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The accompanying notes are an integral part of this financial statement

ICIAL DISTRICT

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUD

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			GENERAL	AL FUND			SPECIAL REV	ENUE FUND (TI	TLE	(YLNO Q-VI
		Budget) ¥	Actual		Variance Favorable (Unfavorable)	Budget	Actual	[5]	Variance Favorable Jnfavorable)
n fees	€3	400,400 769,500	€⁄Э	489,324 611,067	643	88,924 (158,433)	ч н 6/Э	ч н 6-	\$	F I
venue: ent of Social Services sh councils		- 249,500 45,000		- 250,075 45,000		- 575	101,500	99,126		(2,374)
		18,000		19,500 80.103		17 103	1 1 1			9 E I
nent ment		501,815 117,683		516,413 122,549		14,598				
S		1 J		- 6,384		- 6,384	• • •	- 2,645		- 2,645
		2,164,898	2,	12,174		12,174 (12,309)	101,500	101,771		271
• 1										
, it		1,496,200 20,000 173 250	,	1,494,817 21,699 217 377		1,383 (1,699) (30,077)	80,575 1,000 8,000	69,395 1,956 0 222		11,180 (956)
)		39,050 91,130		41,853 93,881		(2,803) (2,751)	ο, νυν.	2,639 153		(2,639) (153)
res INUES ITURES		1,819,630 345,268		,864,572 288,017		(44,942)	89,575	83,476		6,099
	The accom	The accompanying notes are	(Con are an in	(Continued) an integral part c 5	of this	(Continued) an integral part of this financial statement 5	ment			

OVER EXPENDI

Total Expenditure Intergovernmental rev Louisiana Departmen Police jury and parisl State salary supplem Parish salary supplen Check collection fees Auto and equipmen Supplies and office EXCESS OF REVEN Pre-Trial intervention General Government: Personnel service Fines and forfeitures Current operating: **Total Revenues** EXPENDITURES Special District School boards Capital outlay REVENUES Interest Other Grants Other Other:

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		~	GENEF	GENERAL FUND				SPECI	(AL RE	SPECIAL REVENUE FUND	UN	
		Budget		Actual	Variance Favorable (Unfavorable)	nce able rable)	n ng	Budget		Actual	Var Favi (Unfa	Variance Favorable (Unfavorable)
NG SOURCES (USES)												
in				-	1	- 1 728)				- 10/		- (0 5 10)
cing sources (uses)				(1,238)		(1,238)				(9,519)		(9,519)
ENUES AND OTHER EXPENDITURES AND												
		345,268		286,779	S	(58,489)		11,925		8,776		(3, 149)
ginning of year	ļ	314,438		314,438		'		100,753		100,753		1
d of year	\$	659,706	\$	601,217	\$ ()	(58,489)	Ś	112,678	\$	109,529	Ś	(3,149)

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The accompanying notes are an integral part of this financial statement

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OTHER FINANCING Sout Operating transfers in Operating transfers out Total other financing so EXCESS OF REVENUE SOURCES OVER EXPI OTHER USES Fund balances - beginnir

Fund balances - end

Notes to the Financial Statements For the Year Ended December 31, 1999

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Third Judicial District encompasses the parishes of Ascension, Assumption, and St. James, Louisiana. The district attorney had approximately 55 employees as of December 31, 1999.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Twenty-Third Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

This report includes all funds and account groups which are controlled by the District Attorney of the Twenty-Third Judicial District which was determined on the basis of criteria as set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney should be reported as a component unit of only one police jury/parish council. Because the Ascension Parish council is the largest of the parish councils/police jury, the district attorney is considered to be a component unit for financial reporting of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

FUND ACCOUNTING

The district attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an

account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACOUNTING POLICIES -- Continued

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 15:571.11, which provides that 12% of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office. Also, LSA-R.S. 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under authority of LSA-R.S. 16:6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

Fiduciary – Agency Fund

The Agency Fund accounts for assets that the district attorney holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued

<u>Revenues</u> - Commissions on fines and bond forfeitures are recorded in the year they are earned. Salaries supplement paid directly to the district attorney and assistant district attorneys by the State, police jury and parish councils within the district are recorded as revenues and expenses when earned under GASB-24. Grants are recorded when the district attorney is entitled to the funds. Substantially, all other revenues are recorded when received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses) - Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

BUDGETS

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Title IV-D Special Revenue Fund on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 1999 was made available for public inspection at the district attorney's office and adopted in December, 1998. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five per cent or more and/or actual expenditures exceed budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted by the district attorney. The original budget was amended. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for the Worthless Check Collection Fee Special Revenue Fund for the year ended December 31, 1999, because a budget was not required to be prepared or adopted. All appropriations lapse at the end of the fiscal year.

ENCUMBRANCES

The District Attorney does not use encumbrance accounting.

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost. Other fixed assets used in the district attorney's office are provided by the police juries or parish council within the district and are accounted for in the general fixed assets account group of those police juries or parish councils.

Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued

COMPENSATED ABSENCES

Employees of the district attorney earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

At December 31, 1999, employees of the district attorney have accumulated \$8,599 of vacation leave benefits which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund as the entire amount is expected to be paid out during 2000.

FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balances represent tentative plans for future use of financial resources.

TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Date in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

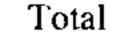
NOTE B - CASH AND CASH EQUIVALENTS

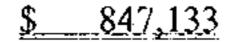
At December 31, 1999, the district attorney has cash and cash equivalents (book balances) totaling \$847,133 as follows:

Interest bearing	\$	847,053	
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Other





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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT Parishes of Ascension, Assumption, and St. James, Louisiana

Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE B -- CASH AND CASH EQUIVALENTS - Continued

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the district attorney has \$878,248 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$678,248 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - RECEIVABLES

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>		beneral Fund	S	le IV-D pecial enue Fund	(Me	Total morandum <u>Only)</u>
Commissions on fines and forfeitures	\$	57,942	\$	-	\$	57,942
Intergovernmental revenues:						
Louisiana Department of Social Serv	vices:					
Incentive payments		-		16,565		16,565
State grants		6,549		-		6,549
Special district		3,000		~		3,000
Other		1,169				1,169
Due from other governments	<u>\$</u>	<u>68,660</u>	<u>\$</u>	<u>16,565</u>	<u>\$</u>	85,225

NOTE D – DUE FROM/TO OTHER FUNDS

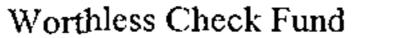
The following is a summary of amounts due from/to others at December 31, 1999:

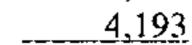
Receivable Fund	<u>Payable Fund</u>	nount
General Fund	Title IV-D Fund	\$ 7 590

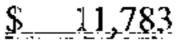
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General Fund





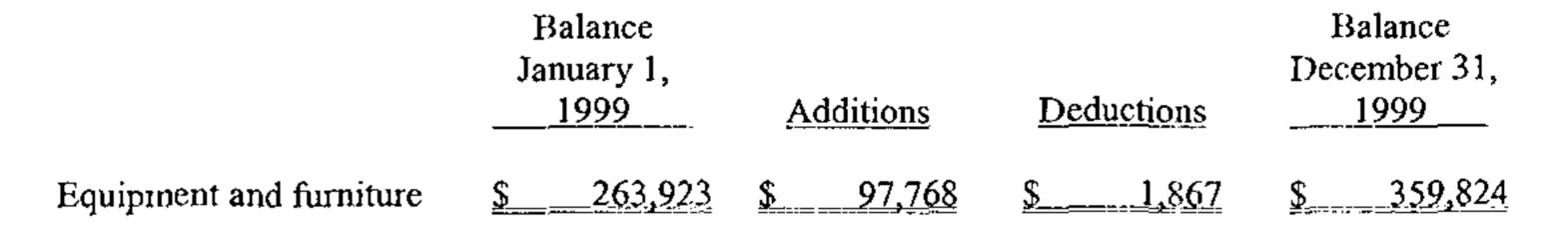




Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:



NOTE F - PENSION PLAN

Plan Description. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of service credit. The early retirement is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-55551.

Notes to the Financial Statements For the Year Ended December 31, 1999

NOTE F - PENSION PLAN - Continued

Funding Policy. Plan members are required by state statute to contribute 7% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 0% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$0, \$629, and \$1,639, respectively, equal to the required contributions for each year.

NOTE G -- LITIGATION AND CLAIMS

At December 31, 1999, there is no litigation pending against the district attorney nor is the District Attorney aware of any unasserted claims.

SUPPLEMENTAL INFORMATION

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Supplemental Information Schedule For the Year Ended December 31, 1999

FIDUCIARY FUND - AGENCY FUND

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PRE-TRIAL INTERVENTION FUND

The Pre-Trial Intervention Fund accounts for funds held for victims of crimes as the result of certain nonviolent first time offenders who have agreed to participate in the Pre-Trial Intervention Program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT FIDUCIARY FUND - AGENCY FUND

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Schedule of Changes in Balance Due to Others For the year ended December 31, 1999

	Pre-Tr Interven Restitut	tion
BALANCE AT BEGINNING OF YEAR - DUE TO OTHERS	\$	451
Additions: Collection of restitution payments from offenders		7,209
Reductions: Distribution of restitution payments to crime victims		7,660
BALANCE AT END OF YEAR - DUE TO OTHERS	\$	-

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS DECEMBER 31, 1999

	Title IV-D Fund		Worthless Check Fund		Totals	
ASSETS						
Cash	\$	100,554	\$	191,457	\$	292,011
Accounts receivable		16,565		-		16,565
Due from other funds		 				
Total Assets		117,119	\$	191,457	<u></u>	308,576
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	\$	-	\$	-	\$	-
Due to other funds		7,590		4,193	<u> </u>	11,783
Total Liabilities	·	7,590		4,193		11,783
Fund Equity						
Fund balance:						
Unreserved, undesignated	2	109,529		187,264		296,793
Total Fund Equity		109,529	<u> </u>	187,264		296,793
Total Liabilities and						
Fund Equity		117,119	\$	191,457	<u></u>	308,576



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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS FOR THE YEAR ENDED DECEMBER 31, 1999

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	Title IV-D Fund		Worthless Check Fund		Totals	
REVENUES					-	
Intergovernmental revenue:						
Louisiana Department of Social Services	\$	99,126	\$	-	\$	99,126
Other:						
Check collection fees		-		55,763		55,763
Interest		2,645		5,266		7,911
Total Revenues		101,771		61,029		162,800
EXPENDITURES						
General Government:						
Current operating:						
Personnel service		69,395		27,370		96,765
Auto and equipment		1,956		164		2,120
Supplies and office		9,333		8,621		17,954
Other		2,639		776		3,415
Capital outlay		153		5,870		6,023
Total Expenditures		83,476	.	42,801		126,277
EXCESS OF REVENUES						
OVER EXPENDITURES		18,295	<u></u>	18,228	_	36,523
OTHER FINANCING SOURCES (USES)						
Operating transfers in		-		10,757		10,757
Operating transfers out		(9,519)		, _		(9,519)
Total other financing sources (uses)		(9,519)		10,757		1,238
EXCESS OF REVENUES AND OTHER						
SOURCES OVER EXPENDITURES AND						
OTHER USES		8,776		28,985		37,761
Fund balances - beginning of year	<u></u>	100,753		158,279		259,032
Fund balances - end of year		109,529	\$	187,264		296,793

Schedule of Findings and Questioned Costs For the Year Ended December 31, 1999

SUMMARY OF AUDITOR'S RESULTS

- 1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District.
- 2. No reportable conditions in internal control were disclosed during the audit of the general purpose financial statements that were required to be reported in the Report on Compliance and on Internal Control over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.
- 3. The results of our tests disclosed no instances of noncompliance material to the general purpose financial statements which were required to be reported in the Report on Compliance and on Internal Control over Financial Reporting Based On An Audit Of Financial Statements Performed

In Accordance With Government Auditing Standards.

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Summary Schedule of Prior Audit Findings For the Year Ended December 31, 1999

INTERNAL CONTROL FINDINGS

No internal control findings were noted in the audit for the year ended December 31, 1998.

COMPLIANCE FINDINGS

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Condition: LRS 24:513 requires audits of governmental entities to be completed within six months of the close of the entity's fiscal year. For the year ended December 31, 1998, the District Attorney's audit was not completed within the six month time period.

Effect: The District Attorney was not in compliance with LRS 24:513.

Cause: The CPA hired by the District Attorney resigned as auditor on June 21, 1999 without completing the audit for the year ended December 31, 1998. Therefore, the District Attorney could not obtain the services of another CPA and have the audit completed by June 30, 1999.

Recommendation: The District Attorney should retain a CPA prior to the end of the fiscal year and have the audit completed within six months.

Current Status: This finding has been corrected. The District Attorney retained a CPA prior to the end of the fiscal year and the audit was completed by the due date of June 30, 2000.

WAGUESPACK & ASSOCIATES

(A Professional Accounting Corporation) **CERTIFIED PUBLIC ACCOUNTANTS** P.O. Box 461 Belle Rose, LA 70341-0461

Michael J. Waguespack, CPA Elaine T. Waguespack, CPA

(225) 473-9200 Telephone (225) 473-2945 Fax

Timothy J. Gallagher, CPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL **REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN** ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

District Attorney of the Twenty-Third Judicial District Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and Louisiana Society of Certified Public Accountants.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Members of Society of Louisiana Certified Public Accountants and American Institute of Certified Public Accountants

This report is intended for the information of the management and federal awarding agencies and passthrough entities and is not intended to be and should not be used by anyone other than these specified parties.

Wagnespach , Associates (APAC)

Donaldsonville, Louisiana May 26, 2000