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**DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

**FINANCIAL REPORT,
INTERNAL CONTROL AND COMPLIANCE REPORT**

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 14 2000

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

**FINANCIAL REPORT,
INTERNAL CONTROL AND COMPLIANCE REPORT**

As of and for the year ended December 31, 1999

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***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

**FINANCIAL REPORT,
INTERNAL CONTROL AND COMPLIANCE REPORT**

As of and for the year ended December 31, 1999

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana

We have audited the accompanying financial statements of the District Attorney of the Thirty-Second Judicial District, State of Louisiana, Parish of Terrebonne, a component unit of the Terrebonne Parish Consolidated Government; as of and for the year ended December 31, 1999 as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Second Judicial District, State of Louisiana, Parish of Terrebonne. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 Thirty-Second Judicial District, Terrebonne Parish, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Page 2

In accordance with *Government Auditing Standards*, we have also issued a report dated May 16, 2000 on our consideration of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements 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 Thirty-Second Judicial District, Terrebonne Parish, Louisiana. 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.

Stagni & Company

Thibodaux, Louisiana
May 16, 2000



**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1999

	Governmental Fund Types			Account Group General Fixed Assets	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Agency Fund		
ASSETS					
Cash and Cash Equivalents	\$691,218	\$431,500	\$45,171		\$1,167,889
Due from Other Governments	20,419				20,419
Due from Others	10,000				10,000
Grant Receivable		42,566			42,566
Fixed Assets				\$1,182,164	1,182,164
TOTAL ASSETS	<u>\$721,637</u>	<u>\$474,066</u>	<u>\$45,171</u>	<u>\$1,182,164</u>	<u>\$2,423,038</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accrued Salaries and Benefits	\$ 2,240				\$2,240
Due to Others	6,043	\$ 51,459	\$45,171		102,673
Total liabilities	<u>8,283</u>	<u>51,459</u>	<u>45,171</u>		<u>104,912</u>
Equity and other credits:					
Investment in General Fixed Assets				\$1,182,164	1,182,164
Fund Balance - unreserved - undesignated	713,354	422,607			1,135,961
Total equity and other credits	<u>713,354</u>	<u>422,607</u>		<u>1,182,164</u>	<u>2,318,125</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$721,637</u>	<u>\$474,066</u>	<u>\$45,171</u>	<u>\$1,182,164</u>	<u>\$2,423,038</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types

For the year ended December 31, 1999

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Commissions and fees	\$853,233	\$141,361	\$994,594
Intergovernmental	39,639	268,276	307,915
Project Lead Donation	54,000		54,000
Interest	7,185	5,802	12,987
Miscellaneous	17,495	7,089	24,584
Total Revenues	<u>971,552</u>	<u>422,528</u>	<u>1,394,080</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	425,767	243,771	669,538
Office operations	46,843	52,038	98,881
Professional dues and services	13,912	4,524	18,436
Operation and maintenance	23,059	5,957	29,016
Automobile leases and maintenance	38,008	6,671	44,679
Trials, training and seminars	195,190	3,927	199,117
Other	22,353		22,353
Insurance	35,317	2,126	37,443
Project Lead	41,615		41,615
Total current expenditures	<u>842,064</u>	<u>319,014</u>	<u>1,161,078</u>
Capital outlay	<u>9,828</u>	<u>23,211</u>	<u>33,039</u>
Total Expenditures	<u>851,892</u>	<u>342,225</u>	<u>1,194,117</u>
Excess (Deficiency) of Revenues Over Expenditures	119,660	80,303	199,963
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>27,000</u>	<u>(27,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	146,660	53,303	199,963
FUND BALANCES			
Beginning of year	566,694	369,304	935,998
End of year	<u><u>\$713,354</u></u>	<u><u>\$422,607</u></u>	<u><u>\$1,135,961</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Commissions and assessments	\$809,774	\$853,233	\$43,459
Intergovernmental	46,569	39,639	(6,930)
Project Lead Donation	-	54,000	54,000
Bond forfeitures	20,000	0	(20,000)
Miscellaneous	46,827	24,680	(22,147)
Total Revenues	<u>923,170</u>	<u>971,552</u>	<u>48,382</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services and benefits	570,383	425,767	144,616
General operating	300,741	416,297	(115,556)
Total current expenditures	<u>871,123</u>	<u>842,064</u>	<u>29,059</u>
Capital outlay	<u>80,000</u>	<u>9,828</u>	<u>70,172</u>
Total Expenditures	<u>951,123</u>	<u>851,892</u>	<u>99,231</u>
Excess (Deficiency) of Revenues Over Expenditures	(27,953)	119,660	147,613
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>0</u>	<u>27,000</u>	<u>27,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(27,953)	146,660	174,613
FUND BALANCES			
Beginning of year	320,760	566,694	245,934
End of year	<u>\$292,807</u>	<u>\$713,354</u>	<u>\$420,547</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
REVENUES			
Commissions and assessments	\$125,226	\$141,361	\$16,135
Intergovernmental revenue	198,431	268,276	69,845
Miscellaneous	3,173	12,891	9,718
Total Revenues	<u>326,830</u>	<u>422,528</u>	<u>95,698</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	104,618	243,771	(139,154)
General operating	184,260	75,243	109,017
Total current expenditures	<u>288,877</u>	<u>319,014</u>	<u>(30,137)</u>
Capital outlay	0	23,211	(23,211)
Total expenditures	<u>288,877</u>	<u>342,225</u>	<u>(53,348)</u>
Excess (Deficiency) of Revenues Over Expenditures	37,953	80,303	42,350
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>0</u>	<u>(27,000)</u>	<u>(27,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	37,953	53,303	15,350
FUND BALANCES			
Beginning of year	213,840	369,304	155,464
End of year	<u>\$251,793</u>	<u>\$422,607</u>	<u>\$170,814</u>

See notes to financial statements.

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

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 qualified electors of the judicial district elect the District Attorney for a term of six years. The thirty-second judicial district encompasses Terrebonne Parish, Louisiana.

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Thirty-Second Judicial District (District Attorney), Terrebonne Parish, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District Attorney are described below:

A. Reporting Entity

As the governing authority, the Terrebonne Parish Consolidated Government is the financial reporting entity for Terrebonne Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Financial accountability by the Terrebonne Parish Consolidated Government is determined on the basis of the following criteria:

1. Appointment of voting majority of governing board
2. Imposes its will
3. Financial benefit or burden
4. Fiscally dependent
5. Designate management

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

A. Reporting Entity (continued)

Because the Terrebonne Parish Consolidated Government could by definition in statute be financially burdened by the District Attorney's office, the District Attorney was determined to be a component unit of the Terrebonne Parish Consolidated Government. The accompanying financial statements present information only on the funds maintained by the District Attorney and its component unit and do not present information on the Terrebonne Parish Consolidated Government, the general government services provided by that governmental unit, or the other governmental reporting entity.

The accompanying financial statements present the District Attorney's office and component units over which the District Attorney's office exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District Attorney's office (as distinct from legal relationships).

The **Thirty-Second Judicial Enforcement District** is included in these financial statements as a component unit and is blended with the primary government. The Thirty-Second Judicial Enforcement District owns a building which is utilized by the District Attorney's office as office space for certain sectors of its operations. The building is reported in the general fixed asset account group of the District Attorney's financial statements.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

B. Fund Accounting (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The funds that the District Attorney uses are governmental and fiduciary funds. The operations of the District Attorney's office require only the use of two types of governmental funds. The collection and disbursement of earmarked monies are accounted for as **special revenue funds**. The **general fund** is used to account for all activities of the general government not accounted for in these special revenue funds. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney utilized an **agency fund** fiduciary fund type. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing uses) and decreases (i.e. expenditures and other financing uses) in net current assets.

All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

C. Basis of Accounting (Continued)

Those revenues susceptible to accrual include fines and assessments that are collected by another governmental body on the District Attorney's behalf and intergovernmental revenue. Interest earned is recorded when credited to the District Attorney's account.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The proposed budget for the year ending December 31, 1999 was published in the official journal (The Houma Courier) on December 1, 1998. A public hearing was called on December 15, 1998 at the office of the District Attorney. There being no objections from the general public, the budget was adopted on that date. The original budget was amended on December 15, 1999 after being published and a public hearing with no objections.

Encumbrances represent commitments related to unperformed contracts for goods or services. The District Attorney's office does not use an encumbrance system.

E. Cash and Cash Equivalents

Cash and cash equivalents include demand deposits of the District Attorney of the Thirty-Second Judicial District.

F. Receivables

The receivable amounts are made up of fines and fees collected by other governments to be remitted to the District Attorney's Office and amounts due on reimbursement grants. No reserve for uncollectables is considered necessary for these receivables.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana**

Notes to the Financial Statements

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

G. Fixed Assets

General fixed assets are not capitalized in the governmental funds used to acquire them. Instead, capital acquisition is reflected as expenditure in the governmental funds, and the related assets are reported in the general fixed asset account group. All purchased fixed assets by the District Attorney are valued at acquisition cost. Terrebonne Parish provides other fixed assets used in the District Attorney's office from its Criminal Cost Fund and are accounted (considered donated) for in the general fixed asset account group of the District Attorney. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets in the general fixed asset account group are not depreciated.

H. Compensated Absences

All individuals who work at the District Attorney's Office are primarily employees of the Terrebonne Parish Consolidated Government; therefore, no liability for compensated absences is recorded in the District Attorney's financial statements. Vacation and sick leave do not accumulate.

I. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Interfund transactions on the other hand are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

K. Memorandum Only - Total Columns

The total column on the general-purpose financial statements are captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana**

Notes to the Financial Statements

Note 2

DEPOSITS

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

State law also requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Thirty-Second Judicial District. Under the provision of GASB, pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

A summary of cash and cash equivalents and the security pledged to them are listed as follows:

Cash and cash equivalents - carrying amount	\$1,167,889
Bank balance of deposits	\$1,254,919
Portion insured by FDIC/FSLIC	\$ 212,143
Pledged securities under Louisiana law	\$1,235,317
Amount unsecured under Louisiana law	\$0

**DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana**

Notes to the Financial Statements

Note 3 **FIXED ASSETS**

Changes in the general fixed asset account group during the year are summarized as follows:

	Balance 12/31/98	Additions	Deductions	Balance 12/31/99
Equipment and furniture	\$154,279	\$7,163		\$161,442
Weapons	1,830			1,830
Computer equipment	143,538	21,104		164,642
Vehicles	4,418	9,160		13,578
Buildings and improvements	840,672			840,672
	<u>\$986,454</u>	<u>\$37,427</u>	<u>\$0</u>	<u>\$1,182,164</u>

Note 4 **OPERATING LEASES**

The District Attorney of the Thirty-Second Judicial District maintained operating leases for 8 automobiles and 2 copiers. The lease term for each of the automobiles is for 36 months beginning on the date the lease is signed. Lease payments made for the vehicles totaled \$34,060 for the year ending December 31, 1999. The monthly minimum lease rental for the vehicles totaled \$2,897.

The lease term for each of the copiers is for 60 months beginning on the date the lease is signed. Lease payments made for the copiers totaled \$7,939 for the year ending December 31, 1999. The monthly minimum lease rental for the copiers totaled \$793.

Note 5 **RISK AND INSURANCE**

The District Attorney's Office is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

***DISTRICT ATTORNEY OF THE THIRTY-SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

Note 6 **PENSION PLANS**

All individuals who work at the District Attorney's offices are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System, a multi-employer cost-defined sharing, benefit pension plan. GASB requires certain disclosure for employers who maintain retirement plans for their employees. Both retirement systems mentioned above present the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees. The District Attorneys Retirement System's annual financial report includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Note 7 **EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the Terrebonne Parish Consolidated Government Criminal Cost Fund or directly by the state. The state and the Terrebonne Parish Consolidated Government pay the salaries of the District Attorney and the Assistant District Attorneys. The Terrebonne Parish Consolidated Government pays the salaries of the office staff.

Note 8 **LITIGATION AND CLAIMS**

At December 31, 1999, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

SUPPLEMENTAL INFORMATION SECTION

SPECIAL REVENUE FUNDS:

WORTHLESS CHECK COLLECTION FUND - The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 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.*

TITLE IV-D FUND - The Title IV-D 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 obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Combining Balance Sheet - Special Revenue Funds

December 31, 1999

	<u>Worthless Check Collection Fund</u>	<u>Title IV-D Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$287,166	\$144,334	\$431,500
Grant Receivables	<u> </u>	<u>42,566</u>	<u>42,566</u>
TOTAL ASSETS	<u><u>\$287,166</u></u>	<u><u>\$186,900</u></u>	<u><u>\$474,066</u></u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
Liabilities:			
Due to Others	<u>\$ 51,459</u>		<u>\$ 51,459</u>
Total liabilities	<u>51,459</u>		<u>51,459</u>
Equity and other credits:			
Fund Balance - unreserved- - undesignated	<u>235,707</u>	<u>\$ 186,900</u>	<u>422,607</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u><u>\$287,166</u></u>	<u><u>\$186,900</u></u>	<u><u>\$474,066</u></u>

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds

For the year ended December 31, 1999

	Worthless Check Collection Fund	Title IV-D Fund	Total
REVENUES			
Commissions and fees	\$141,361		\$ 141,361
Grant income		\$268,276	268,276
Interest	4,452	1,350	5,802
Miscellaneous		7,089	7,089
Total Revenues	145,813	276,715	422,528
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	70,438	173,333	243,771
Office operations	11,802	40,236	52,038
Training and seminars		3,927	3,927
Auto leases and maintenance		6,671	6,671
Professional dues and services		4,524	4,524
Insurance		2,126	2,126
Operation and maintenance	1,506	4,451	5,957
Total Current Expenditures	83,746	235,268	319,014
Capital Outlay		23,211	23,211
Total expenditures	83,746	258,479	342,225
Excess (Deficiency) of Revenues Over Expenditures	62,067	18,236	80,303
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	(12,000)	(15,000)	(27,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	50,067	3,236	53,303
FUND BALANCES			
Beginning of year	185,640	183,664	369,304
End of year	<u>\$235,707</u>	<u>\$186,900</u>	<u>\$ 422,606</u>

AGENCY FUND:

ASSET FORFEITURE FUND - The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 40:2600 which provides for the assets seized from drug arrests to be collected and remitted as follows: 20% to the District Attorney's office, 20% to the Parish criminal court fund and 60% to the Sheriff's office. This fund was set up to collect and remits these funds to the respective agencies.

**DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

Statement of Changes in Assets and Liabilities
Asset Forfeiture Fund

For the year ended December 31, 1999

Balance 12/31/98	\$50,228
ADDITIONS	
Assets forfeited	89,774
Interest earned	<u>1,078</u>
TOTAL ADDITIONS	<u>90,852</u>
DISBURSEMENTS	
Refunded Bonds	24,416
Terrebonne Parish Sheriff	44,001
Terrebonne Parish Criminal Court Fund	17,516
Houma Police Department	8,095
Louisiana District Attorney's Association	<u>881</u>
TOTAL DISBURSEMENTS	<u>94,909</u>
Balance 12/31/99	<u><u>\$46,171</u></u>

***INTERNAL CONTROL AND
COMPLIANCE SECTION***



STAGNI & COMPANY, LLC

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

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty Second Judicial District
State of Louisiana
Parish of Terrebonne

We have audited the general-purpose financial statements of the District Attorney of the Thirty-Second Judicial District, a component unit of the Terrebonne Parish Consolidated Government for the year ended December 31, 1999 and have issued our report thereon dated May 16, 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.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Second Judicial District's 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 Thirty-Second 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 operations of one or more of the internal control structure elements

District Attorney of the Thirty-Second Judicial District
Honorable Joseph L. Waitz, Jr.
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does not reduce to a relatively low level the risk that errors and irregularities 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.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Thibodaux, Louisiana
May 16, 2000



***DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT***

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

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the District Attorney of the Thirty-Second Judicial District, a component unit of the Terrebonne Parish Consolidated Government.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Thirty-Second Judicial District were disclosed during the audit.
4. There was a no management letter issued in connection with the audit of the financial statements.

- B.** There were no findings relating to the financial statements that are required to be reported in accordance with GAGAS.

**DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT,
TERREBONNE PARISH, LOUISIANA**

Management's Corrective Action Plan
For the Year Ended December 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE NECESSARY	

**DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA**

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

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE	