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DISTRICT ATTORNEY OF THE
32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana

General Purpose Financial Statements

As of and for the Year Ended
December 31, 1995

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-17-96

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana

Table of Contents

	<u>Statement</u>	<u>Page</u>
<u>Introductory Section</u>		
Title page.....		i
Table of contents.....		ii
<u>Financial Section</u>		
Independent Auditor's Report.....		1
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types.....	B	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types.....	C	5
Notes to Financial Statements.....		6
<u>Supplemental Information Section</u>		
Combining Financial Statements of Individual Funds:		
Special Revenue Funds:		
Combining Balance Sheet.....	1	18
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	2	19
<u>Supplemental Financial Reports Section</u>		
Independent Auditor's Report on Internal Control Structure Related Matters Noted in a Financial Statement Audit Conducted in Accordance with <u>Government Auditing Standards</u>		20

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana

Table of Contents (Continued)

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Financial Statements Conducted in Accordance with <u>Government Auditing Standards</u>		22
Independent Auditor's Report on Schedule of Federal Financial Assistance.....		24
Schedule of Federal Financial Assistance.....		25
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Programs.....		26
Independent Auditor's Report on Compliance with General Requirements Applicable to Nonmajor Federal Financial Assistance Programs.....		28
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs.....		30

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the District Attorney of the Thirty-Second Judicial District. 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, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 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 in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Second Judicial District as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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 financial statements and schedules 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. 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.

Martin and Telfer

March 7, 1996

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS			TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS		
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 491,689	\$ 171,083	\$ -	\$ -	\$ 662,772	
Receivables	69,387	137,108	-	-	206,495	
Due from other funds	22,400	1,343	-	-	23,743	
Prepaid expenses	7,398	2,188	-	-	9,586	
Building, furniture and office equipment	-	-	848,089	-	848,089	
Other Debits - amount to be provided for retirement of general long-term obligations	-	-	-	103,801	103,801	
TOTAL ASSETS AND OTHER DEBITS	\$ 590,874	\$ 311,722	\$ 848,089	\$ 103,801	\$ 1,854,486	
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities:						
Accounts payable	\$ 19,125	\$ 80,304	\$ -	\$ -	\$ 99,429	
Accrued salaries and personal services	64,785	91,190	-	-	155,975	
Due to other funds	23,743	-	-	-	23,743	
Certificate of indebtedness and capital lease obligations (including current portion of (\$14,553))	-	-	-	103,801	103,801	
Total Liabilities	107,653	171,494	-	103,801	382,948	
Equity and Other Credits:						
Investment in general fixed assets	-	-	848,089	-	848,089	
Fund balances:						
Unreserved - undesignated	483,221	140,228	-	-	623,449	
Total Equity and Other Credits	483,221	140,228	848,089	-	1,471,538	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 590,874	\$ 311,722	\$ 848,089	\$ 103,801	\$ 1,854,486	

See notes to financial statements.

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 GOVERNMENTAL FUNDS

Statement B

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL (MEMO ONLY)
REVENUES			
Fees and commissions on fines and forfeitures	\$ 403,676	\$ 907,543	\$1,311,219
Intergovernmental revenues			
Grants	- - -	236,351	236,351
Operating transfer from primary government	- - -	100,000	100,000
Interest earnings	7,867	3,223	11,090
Other revenues	34,000	1,178	35,178
Total revenues	<u>445,543</u>	<u>1,248,295</u>	<u>1,693,838</u>
EXPENDITURES			
Salaries and personal services	157,188	804,164	961,352
Professional dues and services	32,185	168,507	200,692
Insurance	16,104	61,264	77,368
Office supplies	10,445	120,830	131,275
Repairs and maintenance	20,522	40,247	60,769
Utilities	7,237	7,007	14,244
Capital outlays	10,435	33,697	44,132
Debt service (including interest expense of \$6,083)	12,944	- - -	12,944
Other	30,808	26,269	57,077
Total expenditures	<u>297,868</u>	<u>1,261,985</u>	<u>1,559,853</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	147,675	(13,690)	133,985
OTHER FINANCING SOURCES (USES)			
TRANSFER FROM (TO) OTHER FUNDS	<u>(48,180)</u>	<u>48,180</u>	<u>- - -</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	99,495	34,490	133,985
FUND BALANCES AT BEGINNING OF YEAR	<u>383,726</u>	<u>105,738</u>	<u>489,464</u>
FUND BALANCES AT END OF YEAR	<u>\$ 483,221</u>	<u>\$ 140,228</u>	<u>\$ 623,449</u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
GOVERNMENTAL FUNDS

Statement C

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 1995

	GENERAL FUND		SPECIAL REVENUE FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Fees and commissions on fines and forfeitures	\$340,000	\$403,676	\$1,035,000	\$ 907,543	\$ (127,457)
Intergovernmental revenues:					
Grants	- - -	- - -	310,000	236,351	(73,649)
Operating transfer from primary government	- - -	- - -	100,000	100,000	- - -
Other revenues	7,000	41,867	3,000	4,401	1,401
Total revenues	347,000	445,543	1,448,000	1,248,295	(199,705)
EXPENDITURES					
Salaries and personal services	160,000	157,188	755,000	804,164	(49,164)
General operating expenses	150,000	130,245	670,000	424,124	245,876
Capital outlays	20,000	10,435	42,000	33,697	8,303
Total expenditures	330,000	297,868	1,467,000	1,261,985	205,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,000	147,675	(19,000)	(13,690)	5,310
OTHER FINANCING SOURCES (USES)					
Transfer from (to) other funds	- - -	(48,180)	- - -	48,180	48,180
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	17,000	99,495	(19,000)	34,490	53,490
FUND BALANCES AT BEGINNING OF YEAR	383,726	383,726	105,738	105,738	- - -
FUND BALANCES AT END OF YEAR	\$400,726	\$483,221	\$ 86,738	\$ 140,228	\$ 53,490

See notes to financial statements.

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the 32nd 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.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, 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 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

Because the 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 units and do not present information on the 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).

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)

Component units included in these financial statements are as follows:

<u>Blended Component Units Reported with the Primary Government</u>	<u>Reporting Funds</u>
Thirty-Second Judicial District Criminal Court Fund	Special Revenue Fund General Fixed Assets Account Group
Thirty-Second Judicial Enforcement District	General Fixed Assets Account Group General Long-Term Debt Account Group

The Thirty-Second Judicial District Criminal Court Fund collects fines and forfeitures the proceeds of which are used to defray the costs of operating the criminal court system in Terrebonne Parish. The Criminal Court Fund is administered by the District Attorney and District Judges.

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.

C. 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.

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:

**DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)**

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets of the District Attorney.

General Long-Term Obligations Account Group

This is not a fund but rather an account group that is used to account for long-term liabilities arising from installment purchase debt and capital lease obligations payable.

D. 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:

Revenues

Commissions, fines, fees, forfeitures, grants (Title IV-D) and other material revenues are reported when they become measurable. As such, items of this nature, which were earned prior to the close of business on December 31, 1995 and which were readily measurable are included in the accompanying financial statements.

Expenditures

Salaries, salary reimbursements, personal services and other material expenditures are reported in the periods in which they become measurable. As such, items of this nature which were incurred prior to the close of business on December 31, 1995 and which were readily measurable, are included in the accompanying financial statements.

E. BUDGETS

The District Attorney uses the following budgeting practices:

Budgetary Calendar

The proposed budget for 1995 was published in the official journal (The Houma Courier) on December 11, 1994. A public

**DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)**

hearing was called on December 16, 1994 at the office of the District Attorney. The public was invited to inspect all pertinent documents from the date the proposed budget was published until the close of the public hearing on December 16, 1994. There being no objections from the public sector, the budget was adopted on December 16, 1994.

Basis of Preparing and Reporting

The proposed budget is prepared by the office administrator and internal accountant, and is then presented to the District Attorney for his review and comments. The budget is based on the actual revenues and expenditures of the prior year after making adjustments for known differences in the upcoming budgeted year.

Amendments and Administrative Authority

Administrative authority to make changes or amendments to the budget rests solely with the District Attorney. Budget amendments are made upon the suggestion of the office administrator and internal accountant. Actual operating results are reviewed on a quarterly basis. In the event material variances arise between actual and budgeted amounts, amendments are made upon learning of those variances. Otherwise, amendments are not made until the final quarter of the fiscal year. When proposed amendments are made, they are reviewed and approved by the District Attorney. The proposed amendment is then published in the official journal and a public hearing is called. At the conclusion of the hearing, the proposed amendments are adopted.

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)

classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 1995, the District Attorney had no investments of this nature.

H. PREPAID ITEMS

Prepaid items at December 31, 1995 consist entirely of the unexpired portion of insurance premiums which have been paid in advance.

I. 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. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All purchased fixed assets are valued at historical cost. All other fixed assets used in the District Attorney's office are provided by the Terrebonne Parish Consolidated Government and are accounted for in their general fixed assets account group.

J. 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. Data 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.

2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the District Attorney has cash and cash equivalents (book balances) totaling \$662,772, as follows:

Demand deposits	\$ 19,535
Interest-bearing demand deposits	<u>643,237</u>
Total	<u>\$ 662,772</u>

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

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 Notes to the Financial Statements (Continued)

in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the District Attorney has \$ 662,772 of cash and equivalents. These deposits are secured from risk by \$ 100,254 of federal deposit insurance and \$ 562,518 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 3, Louisiana Revised Statute 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.

3. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Fines and fees from other governmental units	\$69,387	\$ 98,194	\$167,581
Title IV-D grant reimbursements and incentive fees	- - -	<u>38,914</u>	<u>38,914</u>
Total	<u>\$69,387</u>	<u>\$137,108</u>	<u>\$206,495</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance Jan. 1, 1995</u>	<u>Additions</u>	<u>Deduction</u>	<u>Balance Dec. 31, 1995</u>
Equipment and furniture	\$ 537,483	\$ 38,503	\$ 6,000	\$ 569,986
Buildings and improvements	<u>272,474</u>	<u>5,629</u>	- - -	<u>278,103</u>
Total	<u>\$ 809,957</u>	<u>\$ 44,132</u>	<u>\$ 6,000</u>	<u>\$ 848,089</u>

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)

5. PENSION PLAN

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer cost-defined sharing, 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 percent 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 percent 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 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent 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 percent of the member's final-average compensation multiplied by years of membership service. A member 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 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established 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) 947-5551.

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution

**DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 Notes to the Financial Statements (Continued)**

requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 year ending December 31, 1995, 1994, and 1993, were \$2,963, \$2,475, and \$2,450, respectively, equal to the required contributions for each year.

6. OTHER POST-EMPLOYMENT BENEFITS

Secretaries and other employees of the District Attorney's office 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. Actuarially required contributions made by the employer and employees are included as part of pension fund reporting of the Terrebonne Parish Consolidated Government.

7. COMPENSATED ABSENCES

Substantially all individuals who work at the District Attorney's office are employees of the Terrebonne Parish Consolidated Government, therefore no liability for compensated absences is recorded in the District Attorney's financial statements.

8. LEASES

Operating Leases - The District Attorney is obligated under certain noncancelable operating leases relating to the rental of vehicles and office equipment. The minimum annual commitments under noncancelable operating leases are as follows:

Fiscal year:	<u>Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
1996	\$ 30,510	\$ 14,044	\$ 44,554
1997	8,589	14,044	22,633
1998	-0-	11,626	11,626
1999	-0-	4,331	4,331
Total	<u>\$ 39,099</u>	<u>\$ 44,045</u>	<u>\$ 83,144</u>

Total rental expenditures for all operating leases was \$ 45,752 for the year ended December 31, 1995.

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 Notes to the Financial Statements (Continued)

9. LONG TERM OBLIGATIONS

In 1992, the District Attorney entered into an installment agreement with IBM Corporation for the purchase of computer equipment. The amount financed under the contract, which is recorded in the General Long Term Obligations Account Group is \$30,000 payable in 60 equal installments of \$ 602. The installment agreement bears an interest rate of 7.53% and is collateralized by the equipment being financed. Following is a summary of the remaining annual requirements to amortize the above described debt:

Fiscal Year:	<u>Minimum Payment</u>
1996	\$ 7,219
1997	<u>5,414</u>
Total minimum payments	12,633
Less amounts representing interest	<u>(832)</u>
Present value of payments	<u>\$ 11,801</u>

In 1994, a certificate of indebtedness was entered into with a local bank the proceeds of which were used to satisfy a portion of the purchase price of a building. The amount financed under the certificate, which is recorded in the General Long Term obligations Account Group, is \$100,000 payable in ten annual principal payments, ranging from \$8,000 to \$12,000. The certificate bears an interest rate of 5.15% with accrued interest paid semi-annually. Following is a summary of the remaining annual requirements to amortize the above described debt:

<u>Fiscal Year</u>	<u>Minimum Payment</u>
1996	\$ 12,532
1997	13,094
1998	12,631
1999	13,142
2000	12,627
2001	13,086
2002	12,519
2003	12,927
2004	<u>12,309</u>
Total minimum payments	114,867
Less amounts representing interest	<u>(22,867)</u>
Present value of payments	<u>\$ 92,000</u>

**DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)**

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	<u>Note Payable</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
Long-term obligations payable at December 31, 1995	\$ 17,881	\$ 100,000	\$117,881
Additions (new financing)	- - -	- - -	- - -
Deductions (principal payments)	<u>(6,080)</u>	<u>(8,000)</u>	<u>(14,080)</u>
Long-term obligations payable at December 31, 1995	<u>\$ 11,801</u>	<u>\$ 92,000</u>	<u>\$103,801</u>

11. OTHER REVENUE

Revenues included under the caption "other revenue" in the General Fund consist principally of mileage reimbursements received from the District Attorney's Title IV-D Program. The reimbursements represent travel costs incurred to serve papers and enforce the support obligations of absent parents to their families and children. A corresponding expense has been recorded in the Title IV-D Special Revenue Fund and is included with "other expenses."

12. LITIGATION AND CLAIMS

At December 31, 1995 there is no significant pending litigation against the District Attorney.

**13. EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE ACCOMPANYING
FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid by the Terrebonne Parish Consolidated Government or directly by the State. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid directly by the State. The Parish Government pays certain salaries and employer contributions of secretarial personnel and office staff.

**DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana
Notes to the Financial Statements (Continued)**

14. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the 32nd Judicial District expended \$ 164,517 and \$71,834 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

SUPPLEMENTAL INFORMATION SECTION

SPECIAL REVENUE FUNDS

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 SPECIAL REVENUE FUNDS

Statement 1

Combining Balance Sheet, December 31, 1995

	<u>Worthless Check Collection</u>	<u>Title IV-D Fund</u>	<u>Criminal Court Fund</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 139,794	\$ 24,759	\$ 6,530	\$ 171,083
Receivables	3,185	38,914	95,009	137,108
Prepaid insurance	392	1,796	-0-	2,188
Due from other funds	<u>-0-</u>	<u>1,343</u>	<u>-0-</u>	<u>1,343</u>
TOTAL ASSETS	<u>\$ 143,371</u>	<u>\$ 66,812</u>	<u>\$101,539</u>	<u>\$ 311,722</u>
 LIABILITIES AND EQUITY				
Liabilities:				
Accounts payable	\$ -0-	\$ 123	\$ 80,181	\$ 80,304
Accrued salaries and personal services	19,007	50,827	21,356	91,190
Equity:				
Fund balance - unreserved and undesignated	<u>124,364</u>	<u>15,862</u>	<u>2</u>	<u>140,228</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 143,371</u>	<u>\$ 66,812</u>	<u>\$101,539</u>	<u>\$ 311,722</u>

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
 Terrebonne Parish, Louisiana
 SPECIAL REVENUE FUNDS

Statement 2

Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended December 31, 1995

	Worthless Check Collection	Title IV-D Fund	Criminal Court Fund	Total
REVENUES				
Fees and commissions on fines and forfeitures	\$ 72,439	\$ - - -	\$ 835,104	\$ 907,543
Intergovernmental revenue: Grants	- - -	236,351	- - -	236,351
Operating transfer from primary government	- - -	- - -	100,000	100,000
Interest	2,683	535	5	3,223
Other Revenue	-0-	1,178	- - -	1,178
Total Revenues	<u>75,122</u>	<u>238,064</u>	<u>935,109</u>	<u>1,248,295</u>
EXPENDITURES				
Salaries and personal services	39,335	170,322	594,507	804,164
Professional dues and services	- - -	2,000	166,507	168,507
Insurance	280	3,182	57,802	61,264
Office supplies	495	16,461	103,874	120,830
Repairs and maintenance	12,825	10,515	16,907	40,247
Utilities	- - -	7,007	- - -	7,007
Capital outlays	3,797	4,007	25,893	33,697
Other	- - -	13,224	13,045	26,269
Total Expenditures	<u>56,732</u>	<u>226,718</u>	<u>978,535</u>	<u>1,261,985</u>
EXCESS OF REVENUES OVER EXPENDITURES	18,390	11,346	(43,426)	(13,690)
Transfer from (to) other funds	- - -	(27,062)	75,242	48,180
FUND BALANCE AT BEGINNING OF YEAR	<u>105,974</u>	<u>31,578</u>	<u>(31,814)</u>	<u>105,738</u>
FUND BALANCE AT END OF YEAR	<u>\$ 124,364</u>	<u>\$ 15,862</u>	<u>\$ 2</u>	<u>\$ 140,228</u>

SUPPLEMENTAL FINANCIAL REPORTS SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated March 7, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Thirty-Second Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney of the Thirty-Second Judicial District and other regulatory agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Martin and Pelf

March 7, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated March 7, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of Thirty-Second Judicial District is the responsibility of its management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions and laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the District Attorney of the Thirty-Second Judicial District and other regulatory agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Marti and Lelfi

March 7, 1996

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Parish of Terrebonne, as of December 31, 1995, and have issued our report thereon dated March 7, 1996. These general purpose financial statements are the responsibility of the management of the District Attorney of the Thirty-Second Judicial District. 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, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule 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.

Martin and Pellegrin
March 7, 1996

DISTRICT ATTORNEY OF THE 32ND JUDICIAL DISTRICT
Terrebonne Parish, Louisiana

Schedule of Federal Financial Assistance
Year Ended December 31, 1995

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Expenditures 12/31/95</u>
<u>U.S. Department of Health and Human Resources</u>			
Louisiana Department of Health & Human Resources - Office of Family Security Child Support Enforcement Services IV-D Section		05560	
Child Support Enforcement	13.783	06318	<u>\$ 226,718</u> *

* Includes state and local fund expenditures

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated March 7, 1996.

In connection with our audit of the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District and with our study and evaluation of the Thirty-Second Judicial District's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of service allowed or unallowed; matching, level of effort and/or earmarking requirements and separation of cash handling and accounting functions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Second Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. Title IV-D contract casework compliance is monitored by the Louisiana Department of Health and Human Services, Office of Family Security Child Support Enforcement Services IV-D Section (Agency). The agency works with the District Attorney's office to resolve compliance exceptions and make operational modifications so future reviews are in contractual compliance. With respect to the items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-Second Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information of the District Attorney of the Thirty-Second Judicial District and other regulatory agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Marti and Kelly

March 7, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District for the year ended December 31, 1995, and have issued our report thereon dated March 7, 1996.

We have applied procedures to test the District Attorney of the Thirty-Second Judicial District's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995: political activity, civil rights, allowable costs/cost principles and Drug-free Workplace Act.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Second Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-Second Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information of the District Attorney of the Thirty-Second Judicial District and other regulatory agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Martin and Kelly
March 7, 1996

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE USED IN ADMINISTERING FEDERAL
FINANCIAL ASSISTANCE PROGRAMS

The Honorable Douglas H. Greenburg
District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District for the year ended December 31, 1995 and have issued our report thereon dated March 7, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning our audit for the year ended December 31, 1995, we considered the District Attorney of the Thirty-Second Judicial District's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 7, 1996.

The management of the District Attorney of the Thirty-Second Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control policies and procedures. The objectives of internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with

management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or other instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to the future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Cash

Revenue, Receivables and Receipts

Expenditures for Goods and Services and Accounts Payable

Payroll and Related Liabilities

Property, Equipment and Capital Expenditures

Grant and Similar Programs

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995 the District Attorney of the Thirty-Second Judicial District had no major federal financial assistance programs and expended one hundred percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

U.S. Department of Health and Human Resources

Child Support Enforcement Services Program

Title IV-D Section

Federal CFDA #13.783

Grant #05560 and #06318

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances or reimbursements and amounts claimed or used for matching that are applicable to the

aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the use of the District Attorney of the Thirty-Second Judicial District and other regulatory agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Martin and Kelly

March 7, 1996