

Honorable Walter Nagin, Jr.  
District Attorney of the Seventh Judicial District  
Lafayette Parish, Louisiana  
Page 4

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute 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 noncompliance with laws and regulations that would be material to a federal financial assistance program 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 management and all applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

*Siegel & Company*

Thibodaux, Louisiana  
March 6, 1997



**DISTRICT ATTORNEY OF THE SEVENTENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

**II.      Compensated Absence**

All individuals who work at the District Attorney's Office are primarily employees of the Lafourche Parish Council; therefore, no liability for compensated absence 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-representative permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**3.      Memorandum Only - Total Columns**

The total column on the component unit financial statements is captioned Memorandum Only (overviews) 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.



# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

March 6, 1997

The Honorable Walker Noyan, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have completed our audit of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana for the year ended December 31, 1996 and have issued our reports thereon dated March 6, 1997. The results of our audit are contained in our reports; however, there were items which came to our attention during the course of our examination we feel are deserving of your attention. The items noted are outlined as follows:

**Condition** - The Louisiana Local Government Budget Act provides for a five (5%) percent unfavorable variance for revenues, expenditures, or fund balances, if the fund balance is used to balance the budget. Any excess over five (5%) percent requires budget amendment. Two of the District Attorney's funds had unfavorable expenditure variances although budget amendments were performed. Unfavorable expenditure variances occurred in two Special Revenue Funds: the Assessment fund included a 9.55% unfavorable expenditure variance and the IV-D Office Fund included a 23.87% unfavorable expenditure variance.

**Recommendation** - We recommend that budget compliance be monitored more frequently in these two funds in order to avoid these unfavorable expenditure variances.

**Response** - The unfavorable expenditure variance in the Assessment Fund was created by allowing part-time workers to work full time during the variance. This has been corrected by moving the salaries of the part-time workers to another fund in which they are now budgeted.

The unfavorable expenditure variance with reference to the IV-D Account was created when the funds were moved from the Child Support Incentive Account to the newly opened IV-D Account, and the budget for the IV-D Account was made. The bookkeeper made an error in computing the expenditures for the last six (6) months of 1996.

We acknowledge and appreciate the assistance you and the personnel of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana have provided us during our audit and we thank you. If we can assist you in any manner, do not hesitate to call.

Very truly yours,

STAGNI & COMPANY, LLC

Angelique T. Noyan, CPA-LA  
Thibodaux, Louisiana

*DISTRICT ATTORNEY OF THE  
SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA*

*FINANCIAL REPORT,  
INTERNAL CONTROL AND COMPLIANCE REPORTS*

*DECEMBER 31, 1996*



**DISTRICT ATTORNEY OF THE SEVENTTEETH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

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

As of and for the year ended December 31, 1996

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**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT**  
Lafourche Parish, Louisiana

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

As of and for the year ended December 31, 1995

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***DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT***

**Lafourche Parish, Louisiana**

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

**As of and for the year ended December 31, 1995**

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*FINANCIAL SECTION*





Honorable Walter Niquin, Jr.  
District Attorney of the Seventh Judicial District  
Lafourche Parish, Louisiana  
Page 2

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 Seventh Judicial District, Lafourche 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.

*Siegel & Company*

Thibodaux, Louisiana  
March 6, 1997



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Statement 2

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

For the year ended December 31, 2000

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Amounts Only)</u>
<b>REVENUE</b>			
Commissions	\$74,000	\$248,804	\$322,804
Grant income		171,833	171,833
Interest	11,676	8,987	20,663
Miscellaneous	276		276
Total Revenues	<u>\$96,952</u>	<u>\$267,624</u>	<u>\$364,576</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel services		308,384	308,384
Trousal and materials	10,343	855	11,198
Office operations	43,335	8,600	51,935
Debt and subscriptions	12,864		12,864
Printing	983	8,700	9,683
Personal services		4,325	4,325
Insurance	68,388	1,883	70,271
PAID program expenditures		88,758	88,758
Total current expenditures	<u>137,002</u>	<u>\$225,505</u>	<u>\$362,507</u>
Capital outlay	<u>25,152</u>		<u>25,152</u>
Total Expenditures	<u>\$162,154</u>	<u>\$225,505</u>	<u>\$387,659</u>
Excess (Deficiency) of Revenues Over Expenditures	(\$65,202)	116,919	\$51,717
<b>OTHER FINANCIAL SOURCES (USES)</b>			
Operating transfers in (out)	<u>\$0,000</u>	<u>(\$0,000)</u>	<u>\$</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCIAL USES</b>			
	1,246	\$1,878	\$3,124
<b>FUND BALANCES</b>			
Beginning of year	\$45,528	\$80,478	\$126,006
End of year	<u>\$46,774</u>	<u>\$82,356</u>	<u>\$129,130</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Cash Balances -  
Budget (Non-GAAP) and Actual - General Fund**

For the year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Commissions	\$75,000	\$74,558	(\$4,442)
Interest	12,000	11,878	122
Miscellaneous	0	278	278
<b>Total Revenues</b>	<u>\$87,000</u>	<u>\$96,714</u>	<u>9,714</u>
<b>EXPENDITURES</b>			
Current			
Deposit government - judicial			
Travel and conventions	14,000	13,743	2,257
Office operations	44,000	43,375	6,625
Dues and subscriptions	10,000	12,584	1,584
Postage	500	982	482
Insurance	56,000	68,238	12,638
<b>Total current expenditures</b>	<u>120,500</u>	<u>132,922</u>	<u>12,422</u>
Capital outlay	20,000	23,152	3,152
<b>Total Expenditures</b>	<u>\$140,500</u>	<u>\$156,074</u>	<u>15,574</u>
Excess (Deficiency) of Revenues Over Expenditures	(74,222)	(\$63,860)	10,758
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	55,000	75,000	20,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$0,722</u>	<u>11,078</u>	<u>\$9,720</u>
<b>CASH BALANCES</b>			
Beginning of year	121,388	145,857	24,469
<b>End of year</b>	<u>\$121,450</u>	<u>\$156,935</u>	<u>\$35,485</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Cash Balances -  
Budget (Less GRAP) and Actual - Special Revenue Funds

For the year ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Contributions	\$188,000	\$180,567	\$(7,433)
Grant Income	304,563	337,835	33,272
Interest	8,073	8,707	634
Total Revenues	<u>\$499,636</u>	<u>\$527,109</u>	<u>27,473</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel services	188,004	200,715	(12,711)
Travel and conventions	0	899	(899)
Office operations	18,043	9,283	8,760
Postage	9,008	9,798	(790)
Fringe benefits	0	4,275	(4,275)
Insurance	2,148	1,370	778
Intergovernmental expenditures	70,272	81,583	(11,311)
Total current expenditures	<u>368,145</u>	<u>399,583</u>	(31,438)
Excess (Deficiency) of Revenues Over Expenditures	132,118	127,526	4,592
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	<u>(80,000)</u>	<u>(80,000)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	52,118	47,526	4,592
<b>CASH BALANCES</b>			
Beginning of year	368,376	370,874	2,498
End of year	<u>\$420,494</u>	<u>\$418,400</u>	<u>\$2,094</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements**

**Note 1**                    **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1904, 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 adviser 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 judicial district encompasses Lafourche Parish, Louisiana.

The financial statements of the District Attorney of the Seventeenth Judicial District (District Attorney), Lafourche 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**

For financial reporting purposes, in conformance with GASB Codification Section 2000, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since, The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana is an independently elected official, is legally separate and financially independent, the District Attorney of the Seventeenth Judicial District is a separate governmental reporting entity. There are unrecorded financial transactions between the Lafourche Parish Council (the Council) and the District Attorney where the Council provides office space and certain other operating expenditures for the District Attorney.

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

**A.      Reporting Entity (Continued)**

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

The above identified transactions between the District Attorney and the Parish Council are restricted by state statute and do not reflect fiscal dependency; therefore, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Seventeenth Judicial District when applying them as a means of identifying potential component units of the Lafourche Parish Council.

The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, includes all funds, account groups and activities, or centers, that are within the oversight responsibility of the District Attorney. Other local governmental units over which the District Attorney exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the parish District Attorney.

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The funds which the District Attorney use are governmental funds. The operations of the District Attorney's office require only the use of two types of governmental funds. The collection and disbursement of unranked moneys 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.

The account group presented in the accompanying financial statements is the General Fixed Asset Account Group. This group of accounts is established to account for all fixed assets of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana.

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***DISTRICT ATTORNEY OF THE  
SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA***

Law Offices  
of  
STAGNI & COMPANY, LLC  
871057 12/31/06

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

***DECEMBER 31, 1996***

STAGNI & COMPANY, LLC, CPAs  
ACCOUNTANTS & CONSULTANTS  
1000 PINE BLVD., SUITE 200  
MONROE, LA 70601  
504-285-1400  
FAX 504-285-1401  
WWW.STAGNI.COM  
DATE 2/8/08





**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**Note 13      RISK MANAGEMENT**

**HEALTH INSURANCE**

The Lafourche Parish Council provides health and life insurance to the District Attorney's employees. However, the District Attorney does reimburse the Lafourche Parish Council for 50% of 95% of medical and life insurance premiums paid on behalf of the District Attorney's clinical staff and 100% of the District Attorney and Assistant District Attorney's medical and life insurance premiums.

**Note 14      FRANK PERIOD ADJUSTMENTS**

For the year ending December 31, 1996, prior period adjustments were made to the Assessment Fund and Intervention Fund for the correction of an error. A journal entry was erroneously made for an interfund transaction that was not necessary in the prior year. The effect of the adjustment was to increase fund balance in the Assessment Fund by \$15,000 and decrease fund balance in the Intervention Fund by the same amount.



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# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

Honorable Walter Mapala, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 8, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, is the responsibility of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements 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 herein under Government Auditing Standards.

Honorable Walter Nagrin, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana  
Page 2

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, for the year ended December 31, 1996, 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 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 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 structure and its operation that we consider to be material weaknesses as defined above.

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

*Stagni & Company*

Thibodaux, Louisiana  
March 6, 1997





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# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Walter Nujain, Jr.  
District Attorney of the Seventeenth Judicial District  
La Eschere Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996 and have issued our report thereon dated March 6, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, 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.

*INTERNAL CONTROL  
AND  
COMPLIANCE SECTION*



**DISTRICT ATTORNEY OF THE DEPARTMENTS, JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Existing Agreements of Insurance, Commissions, and Pensions in Full Disclosure  
Special Reference Form

As of 12/31/2010 and December 31, 2009

	Agreement Type	Insurer Company	Term Type	Insurer Type	Rate Type	Insured Type	Insured Type	Insured Type	Insured Type
--	-------------------	--------------------	--------------	-----------------	--------------	-----------------	-----------------	-----------------	-----------------

<b>INSURANCE</b>									
Life Insurance	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Life Insurance	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Life Insurance	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Total Insurance									

**COMMISSIONS**

Commission	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Commission	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Commission	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Total Commissions									

**PENSIONS**

Pension	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Pension	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Total Pensions									

**OTHER AGREEMENTS**

Other Agreement	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Other Agreement	10/01/09	MetLife	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09	10/01/09
Total Other Agreements									

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**NOTE 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 revenues (i.e. revenues and other financing uses) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable and available (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. Dispositions are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual include: fines and assessments which are collected by another governmental body on the District Attorney's behalf; interest earned is recorded when credited to the District Attorney's account. A fee for collecting worthless checks is recorded when collected by the District Attorney's office.

**D. Budgets**

Budgets are adopted on a cash basis which is not 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. Fiscal 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.

*SUPPLEMENTAL INFORMATION*

*SECTION*





**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 4**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D.      Budgets (Continued)**

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 Seventeenth 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 uncollectibles is considered necessary for these receivables.

**G.      Fixed Assets**

General fixed assets are not capitalized in the governmental funds used to acquire them. Instead, capital acquisition is reflected as an 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. All other fixed assets used in the District Attorney's office are provided by the Lafourche Parish Council and are accounted for in the general fixed asset account group of the Council.

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.

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**Note 12**      **OPERATING LEASES**

The District Attorney of the Seventeenth Judicial District maintained operating leases for three automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the three vehicles totaled \$13,163 for the year ending December 31, 1996. The monthly minimum lease rental for the three vehicles totaled \$1,437.

**Note 13**      **RISK MANAGEMENT**

**LIABILITY INSURANCE**

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omissions; injuring to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

<b>TYPE OF INSURANCE</b>	<b>LIMITS</b>	<b>DEDUCTIBLE</b>
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,200/claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250/claim
Criminal Proceedings	\$ 30,000/claim	\$ 500/claim
Disciplinary Proceedings	\$ 7,500/claim	\$ 500/claim

The District Attorney's payment of the deductible is the only liability associated with his general liability insurance. The Lafourche Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

**DISTRICT ATTORNEY OF THE NINETEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**Item 10**      **DEFERRED COMPENSATION PLAN**

In 1993, employees of the District Attorney's Office, through the Parish, began to participate in a deferred compensation program. The District Attorney's office contributed to this deferred compensation plan in 1995 on behalf of their employees, regardless of whether the employee participated in the program.

The practice of the District Attorney's office contributing to the deferred compensation plan was discontinued during the 1995 fiscal year; however, employees are still able to continue through payroll deductions through their Parish payroll.

The Louisiana Deferred Compensation Plan serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant's account in accordance with the participant's investment specifications.

**Item 11**      **INTERFUND RECEIVABLES/PAYABLE**

Interfund receivables and payables for the individual funds at December 31, 1996 were:

INDIVIDUAL FUNDS	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 797	
Assessment Fund	1,033	
Child Support Incentive Fund	1,061	
IV-D Office Fund		\$ 2,841
Totals	\$ 2,891	\$ 2,841

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**Note 6**      **PENSION PLANS**

All individuals who work at the District Attorney's office are paid by the Lafourche Parish Council and are consequently members of the Lafourche Parish Employees Retirement System. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employees who maintain retirement plans for their employees. All individuals at the District Attorney's office are compensated by others who disclose 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.

**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 from the Lafourche Parish Criminal Court Fund, the Lafourche Parish Council or directly by the state. The salaries of the District Attorney and the assistant District Attorneys are paid by the state and the Lafourche Parish Council. The salaries of the office staff are paid by the Lafourche Parish Council.

**Note 8**      **SUBSIDIARY REPORTING**

The accompanying Statements of Revenues, Expenditures and Changes in Cash Balances - Budget (Non-GAAP Basis) and Actual, presents comparisons of the District Attorney's adopted budget (more fully described in note 1) with actual data on a budgetary basis. The budget is prepared on a cash basis which is not GAAP.

**DISTRICT ATTORNEY OF THE SEVENTENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 3      FIXED ASSETS**

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

	BALANCE 12/31/95	ADDITIONS	RETIREMENTS	BALANCE 12/31/96
Automobiles	\$ 8,863	\$ 8,983	\$ 0	\$ 18,038
Furniture & Fixtures	98,951	10,144	0	109,095
Landhold Improvements	0	2,983	0	2,983
Totals	\$ 107,794	\$ 22,112	\$ 0	\$ 130,500

**Note 4      POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE  
BENEFITS**

The District Attorney currently pays the employee portion of health care and life insurance benefits and the parish council pays the employer portion. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay the retiree's portion upon request. The District Attorney paid \$2,775 in post-retirement benefits for health insurance on behalf of one retiree at December 31, 1996.

**Note 5      LITIGATION AND CLAIMS**

At December 31, 1996, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 3.

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
Lafayette Parish, Louisiana**

**Notes to the Financial Statements (Continued)**

**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/SLIC 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 Seventeenth 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	\$ 585,039
Bank balance of deposits	995,273
Portion insured by FDIC/SLIC	100,000
Balance unsecured and uncollateralized under GASB provision	485,273
Pledged securities under Louisiana law	683,063
Amount unsecured under Louisiana law	\$ 0



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# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

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## *INDEPENDENT AUDITOR'S REPORT*

Honorable Walter Niquin, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's management. 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-133, *Audits of State and Local Governments*. Those standards and OMB Circular A-133 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 aspects, the financial position of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 6, 1997, on our consideration of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's internal control structure and a report dated March 6, 1997, on its compliance with laws and regulations.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Balance 0

Comptroller's Office - Administrative Fund

December 31, 1999

	Accounts Payable 1/01	Accounts Receivable 1/01	Prepaid Expenses 1/01	Inventory 1/01	Due From Other 1/01	Due To Other 1/01	Due From Other 1/01	Due To Other 1/01
<b>ASSETS</b>								
Current Cash Equivalents	811,000	814,889		811,000	811,000	811,000	811,000	811,000
Due From Other Funds	1,000	1,000					1,000	1,000
Due From Depository		1,000					1,000	1,000
<b>TOTAL ASSETS</b>	<u>812,000</u>	<u>816,889</u>		<u>811,000</u>		<u>811,000</u>	<u>813,000</u>	<u>813,000</u>
<b>LIABILITIES AND RESERVE FUNDS</b>								
Current Liabilities	811,000			81,000				811,000
Due From Other Funds								
Due From Depository								
<b>TOTAL LIABILITIES</b>	<u>811,000</u>			<u>81,000</u>				<u>811,000</u>
<b>RESERVE FUNDS</b>								
General Reserve				730,000				730,000
Special Reserve - Capital Development								
Special Reserve - Public Safety								
<b>TOTAL RESERVE FUNDS</b>				<u>730,000</u>				<u>730,000</u>
<b>LIABILITIES AND RESERVE FUNDS</b>	<u>811,000</u>			<u>730,000</u>				<u>811,000</u>
<b>LIABILITIES AND RESERVE FUNDS IN EXCESS OF ASSETS</b>	<u>81,000</u>			<u>81,000</u>				<u>81,000</u>
<b>LIABILITIES AND RESERVE FUNDS IN EXCESS OF ASSETS - CONTINGENT</b>								
<b>TOTAL LIABILITIES AND RESERVE FUNDS IN EXCESS OF ASSETS - CONTINGENT</b>	<u>81,000</u>			<u>81,000</u>				<u>81,000</u>





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

Honorable Walter Naguin, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 6, 1997.

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, *Audit 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 and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 6, 1997.

*SUPPLEMENTARY REPORTS*

*ON*

*FEDERAL FINANCIAL ASSISTANCE*

*SECTION*





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## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Walter Nagala, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, for the year ended December 31, 1996, and have issued our report thereon dated March 6, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's management. 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, *Audit 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 Seventeenth Judicial District, Lafourche Parish, Louisiana, 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.

*Stagni & Company*

Thibodaux, Louisiana  
March 6, 1997

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Schedule of Federal Financial Assistance

For the year ended December 31, 1999

Federal Grantor/ Program Title	<u>Grant Number</u>	CFDA Number	<u>Revenue Recognized</u>	<u>Expenditures</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through State of Louisiana - Department of Social Services Office of Family Support				
Child Support Enforcement - Title IV-D	Reimbursement	13.760	\$99,595	\$91,813
Child Support Enforcement - Title IV-D	Incentive	13.760	<u>88,384</u>	<u>55,285</u>
Total U. S. Department of Health and Human Services			<u>178,899</u>	<u>147,098</u>
Total Federal Financial Assistance Activity			<u>\$178,899</u>	<u>\$147,098</u>

See notes to Schedule of Federal Financial Assistance

**DISTRICT ATTORNEY OF THE SEVENTEENTH  
JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

**NOTICE TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

December 31, 1998

**Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128 AND SINGLE  
AUDIT ACT OF 1984**

All Federal grant awards activity of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana are included in the scope of the OMB Circular A-128 and Single Audit Act of 1984.

**Note 2 - BASE OF ACCOUNTING**

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. Accrued revenue at year end represents entitlement not yet received.

**Note 3 - DEFINITION OF MAJOR PROGRAMS**

The Single Audit Act of 1984 defines a major federal financial assistance program based on the total federal financial assistance during the year. Based on the total expenditures as listed on the Schedule of Federal Financial Assistance major programs are those with expenditures in excess of \$500,000. The District Attorney of the Seventeenth Judicial District has no major programs.

**Note 4 - FEDERAL CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE  
PROGRAM NUMBERS**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information and the OMB's Catalogue of Federal Domestic Assistance.



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

Honorable Walter Nagrin, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 6, 1997.

We have applied procedures to test the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, and administrative requirements.

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 Seventeenth Judicial District, Lafourche Parish, Louisiana'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 second 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 Seventeenth Judicial District, Lafourche Parish, Louisiana had not complied, in all material respects, with these requirements.

Honorable Walter Pasquis, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana  
Page 2

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

*Sagai & Company*

Thibodaux, Louisiana  
March 8, 1997





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CERTIFIED PUBLIC ACCOUNTANTS  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Walter Nopain, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 6, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, and with our consideration of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and eligibility 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 Seventeenth Judicial District, Lafourche Parish, Louisiana's compliance with these requirements. 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 preceding paragraph. With respect to items not tested nothing came to our attention that caused us to believe that the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, had not complied, in all material respects, with these requirements.



Honorable Walter Nagala, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourcade Parish, Louisiana

Page 2

We noted certain immaterial instances of noncompliance that we have reported to the management of the District Attorney of the Seventeenth Judicial District, Lafourcade Parish, Louisiana, in a separate letter dated March 6, 1997.

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

*Stagni & Company*

Thibodaux, Louisiana  
March 6, 1997



Honorable Walter Nagin, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafayette Parish, Louisiana  
Page 2

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

*Sagni & Company*

Thibodaux, Louisiana  
March 8, 1997



**CONTROLS OVER FEDERAL ASSISTANCE PROGRAMS:**

**General Requirements:**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/claim principles
- Drug-free Workplace Act
- Administrative requirements

**Specific Requirements:**

- Types of services allowed or not allowed
- Eligibility

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, 1996, the District Attorney of the Seventeenth Judicial District, LaSatche Parish, Louisiana, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the nonmajor federal financial assistance programs as follows:

- Child Support Enforcement Title IV-D Reimbursement Grant
- Child Support Enforcement Title IV-D Incentive Grant

We performed tests of controls, as required by CMB 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 non-compliance with specific requirements, general requirements, and requirements governing claims for advances and 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.



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT  
LAFOURCHE PARISH, LOUISIANA**

Statement A

Combined Balance Sheet - all Fund Types and Account Group

December 31, 1994

<b>ASSETS</b>					
Cash and Cash Equivalents					
Due from Other Funds					
Grant Receivables					
Fund Assets					
<b>TOTAL ASSETS</b>					
<b>LIABILITIES, DEBTS, AND DEFERRED</b>					
<b>LIABILITIES:</b>					
Deferred Revenue					
Due to LAFourche Parish Council					
Due to Other Funds					
Total liabilities					
Equity and other credits:					
Investment in General Fund Assets					
Fund Balance - unexpended - unencumbered					
Total equity and other credits					
<b>TOTAL LIABILITIES, DEBTS, AND OTHER CREDITS</b>					
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Account Group Service Funds</b>	<b>Trusts</b>	<b>Miscellaneous Debt</b>
	<u>\$150,873</u>	<u>\$428,898</u>		<u>1000,000</u>	<u>1000,000</u>
	707	2,134		2,841	2,841
		20,081	\$150,000	126,000	126,000
			<u>\$100,000</u>	<u>\$178,847</u>	<u>\$178,847</u>
	<u>\$15,000</u>	<u>\$20,000</u>		<u>\$40,000</u>	<u>\$40,000</u>
	<u>44,770</u>	<u>481,684</u>	\$150,000	178,847	178,847
	<u>\$69,770</u>	<u>\$521,568</u>	<u>\$100,000</u>	<u>\$178,847</u>	<u>\$178,847</u>
	<u>\$100,110</u>	<u>\$481,418</u>	<u>\$100,000</u>	<u>\$178,847</u>	<u>\$178,847</u>

See notes to financial statements.

The management of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, 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, 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 instances of noncompliance 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.

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:

#### INTERNAL ACCOUNTING CONTROLS:

- Budgeting and Revisions
- Cash Receipts
- Cash Disbursements
- Intergovernmental Receivables and Receivables
- Purchasing and Accounts Payable
- Payroll
- Property and Equipment
- Investments

