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**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

**Parishes of Assumption, Assumption, and
St. James, Louisiana**

**FINANCIAL STATEMENTS AND AUDITOR'S REPORT
(with Supplemental Information)**

December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk, or reviewer, 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.

Revised Edition 11-1991

STAN J. WALLISPACK
 Certified Public Accountant
 A Professional Corporation
 Baton Rouge, Louisiana

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STAN J. WAGUESPAK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON THE
GENERAL-PURPOSE FINANCIAL STATEMENTS**

Honorable Anthony G. Falciano
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption, and
St. James, Louisiana

I have audited the accompanying general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, comprised with of Assumption Parish Council, as of and for the year ended December 31, 1996. These general-purpose financial statements are the responsibility of District Attorney of the Twenty-Third Judicial District, management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Twenty-Third Judicial District, 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, I have also issued a report dated June 19, 1997 on my examination of District Attorney of the Twenty-Third Judicial District's internal control structure and a report dated June 18, 1997 on its compliance with laws and regulations.

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



Baton Rouge, Louisiana
June 19, 1997

FINANCIAL STATEMENTS OF THE PARISH GOVERNMENT
MUNICIPAL DISTRICT
 Parish of Iberville, Assumption,
 and St. James, Louisiana
ALL FUNDS (UNDEVELOPED ACCOUNT GROUPS)

BALANCE SHEETS

December 31, 1996

..... GOVERNMENTAL FUNDS

Assets

	General Fund	Total Fund Special Revenue	Other Special Revenue	Primary Fund - Agency	Account Group - General Fund	Total (Nonproprietary Debt)
ASSETS						
Cash and cash equivalents	\$ 42,483	\$ 19,593	\$ 37,098	\$ -	\$ -	\$ 119,606
Investments	42,121	27,298	-	-	-	70,000
Prepaid insurance	8,879	-	-	-	-	8,879
Other furnishings, equipment and tools	-	-	-	-	234,124	234,124
Due from General Fund	-	-	-	2,168	-	2,168
Property and rights held under internal compensation plan	-	-	-	1,859,821	-	1,859,821
TOTAL ASSETS	\$ 93,483	\$ 46,891	\$ 37,098	\$ 2,168	\$ 234,124	\$ 1,227,600
LIABILITIES, EQUITY, AND OTHER CREDITS						
Liabilities						
Accounts payable	\$ 4,390	\$ -	\$ 39	\$ -	\$ -	\$ 4,429
Due to PFI Fund	2,960	-	-	-	-	2,960
Due to other	-	-	-	2,168	-	2,168
Compensated absences payable	3,075	-	-	-	-	3,075
Obligations to employees under internal compensation plan	-	-	-	1,859,821	-	1,859,821
Total Liabilities	\$ 10,425		\$ 39	\$ 2,168		\$ 147,284

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parties of Amicus, Ampleforth,
and St. James, Louisiana
ALL FUNDED TYPES AND ACCOUNT CATEGORIES

Exhibit A

BALANCE SHEETS - CONTINUED :

December 31, 1978

.....GOVERNMENTAL FUNDS.....		Miscellaneous		Assets		Liabilities	
General Fund	Total Fund	This (F/D) Special Revenue	Total Fund	Cash	Accounts Receivable	Inventory	Total
\$ -	\$ -	\$ -	\$ -	\$ 234,024	189,096	189,096	423,120
81,543	81,543	81,543	81,543	-	-	-	-
81,543	81,543	81,543	81,543	-	-	-	-
163,086	163,086	163,086	163,086	234,024	189,096	189,096	423,120
				423,120		423,120	

Equity and other Credit:
Investments in general fund assets
Fund balances - unreserved - unexpended
Total Fund Equity and other credits

TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

The accompanying notes are an integral part of this statement.

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

Statement 11

**Statements of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994**

	General Fund	Title IV-D Special Revenue Fund	Workless Check Collection Fee Special Revenue Fund	Total (Minimums Only)
REVENUES				
Commissions on Fees and Endorsements	\$ 200,589	-	-	\$ 200,589
Fees for collection of workless checks	-	-	90,564	90,564
Pre-Trial intervention fees	80,242	-	-	80,242
Intergovernmental revenues - grants:				
Louisiana Department of Social Services:				
Title IV-D	-	62,839	-	62,839
Initiative	-	115,719	-	115,719
Parish:				
Police jury and parish courts	204,508	-	-	204,508
School boards	45,000	-	-	45,000
Special districts	16,500	-	-	16,500
State justice supplement	414,774	-	-	414,774
Police jury and parish courts justice supplement	80,300	-	-	80,300
Other revenues	8,000	-	-	8,000
Total revenues	<u>1,173,729</u>	<u>178,558</u>	<u>90,564</u>	<u>1,442,851</u>
EXPENDITURES				
General government - judicial:				
Salaries and related benefits	1,000,241	81,821	19,325	1,101,387
Accounting and controlling	10,080	2,500	-	12,580
Travel and transportation	9,288	-	-	9,288
Training and seminars	7,899	640	-	8,539
Telephone and utilities	44,265	1,846	362	46,473
Materials and supplies	89,768	2,247	5,304	97,319
Capital outlay	47,800	-	-	47,800
Debt	14,812	-	-	14,812
Office rent	8,750	5,714	800	15,264
Insurance	14,214	-	-	14,214
Total expenditures	<u>1,358,095</u>	<u>94,728</u>	<u>25,791</u>	<u>1,478,614</u>

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FIRST
JUDICIAL DISTRICT**
 Parties of Amelion, Assumption,
 and St. James, Louisiana
GOVERNMENTAL FUNDS

Page 1 of 9

**Statement of Revenues, Expenditures,
and Changes in Fund Balances - Continued**
For the Year Ended December 31, 1996

	General Fund	State IV-D Special Revenue Fund	Workless Check Collection For Special Revenue Fund	Total (Memorandum Only)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,001,297	\$ 85,780	\$ 84,800	\$ 47,280
OTHER FINANCING SOURCES (USES)				
Opening transfer in	199,111	-	-	199,111
Opening transfer out	-	(80,000)	(88,522)	(168,522)
Total other financing sources (uses)	<u>199,111</u>	<u>(80,000)</u>	<u>(88,522)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	21,808	5,780	26,278	47,280
FUND BALANCES AT BEGINNING OF YEAR	<u>65,728</u>	<u>43,763</u>	<u>71,178</u>	<u>180,669</u>
FUND BALANCES AT END OF YEAR	<u>\$ 87,536</u>	<u>\$ 49,543</u>	<u>\$ 97,456</u>	<u>\$ 186,535</u>

The accompanying notes are an integral part of this statement.

HOBERT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT

Parishes of Assumption, Iberville,
and St. James, Louisiana
CONSTITUTIONAL OFFICER

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1994

REVENUES	GENERAL FUND		TOTAL	TOTAL SPECIAL REVENUES AND TRANSFERS	TOTAL			
	Budget	Actual				Variance Favorable	Budget	Actual
Contributions on fees and forfeitures	\$ 274,000	\$ 240,480	\$ (13,520)	\$ -	\$ -			
Pre-Trial Intervention fees	110,000	81,242	(28,758)	-	-			
Interparish mental contracts:								
Louisiana Department of Social Services:								
Treas. Div-3	-	-	-	75,000	62,000			
Insurance	-	-	-	108,000	113,710			
Parish:								
Petrois jury and parish committees	214,500	214,500	-	-	-			
Soland awards	40,000	40,000	-	-	-			
Special Study	10,000	14,000	11,500	-	-			
Non-voluntary employment	-	464,175	464,175	-	-			
Prisoner jury and parish committee salaries employment	-	84,500	84,500	-	-			
Other revenues:								
Total revenues	<u>713,000</u>	<u>670,297</u>	<u>(42,703)</u>	<u>113,000</u>	<u>136,710</u>			

(Continued)

The accompanying notes are an integral part of these statements.

DIRECT ATTORNEY OF THE INDENTURED
 JUNIOR, DISTRICT
 Parties of Succession, Assignments
 and 54 James, London
 GOVERNMENT FUNDS

Summit C

Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget (PLAP Funds) and Actual - Combined
 For the Year Ended December 31, 1996

	GENERAL FUND		TITLE II PERSONAL REVENUE FUND		Variance	
	Budget	Actual	Budget	Actual	Favorable	Unfavorable
EXPENDITURES						
General personnel - judicial	\$ 536,850	\$3,000,291	\$ 16,500	\$ 11,051	\$ 1,479	\$ 1,479
Salaries and related benefits	3,000	10,000	1,000	2,500	(1,000)	(1,000)
Accounting and accounting	7,293	9,598	500	-	500	-
Taxes and expenditures	10,000	7,000	500	400	(100)	(100)
Training and seminars	40,000	40,000	1,000	1,000	(400)	(400)
Telephone and utilities	81,200	87,500	4,000	3,200	800	(800)
Materials and supplies	45,500	47,000	2,500	-	2,500	-
Capital outlay	10,000	10,011	-	-	-	-
Deers	14,000	8,700	4,000	5,704	(1,704)	(1,704)
Office rent	12,500	14,114	-	-	-	-
Insurance	150,000	1,230,000	37,000	30,250	6,750	-
Total expenditures						

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
 Patrick H. Anderson, Attorney
 and St. James, Louisiana
 64030044000101, FEES

Statement C

**Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (GAAP Basis) and Actual - Combined
For the Year Ended December 31, 1996**

	GENERAL FUND		JUDICIAL SYSTEM FUND		Variance
	Budget	Actual	Budget	Actual	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,050,000	\$ 1,051,220	\$ 1,015,200	\$ 1,017,380	\$ 1,380
OTHER FINANCING SOURCES (USES):					
Operating transfers in	-	19,912	19,912	-	(19,912)
Operating transfers out	-	(19,912)	(19,912)	-	19,912
Total other financing sources (uses)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(8,000)	17,800	19,900	8,000	7,900
FUND BALANCES AT BEGINNING OF YEAR	5,732	5,732	-	4,742	990
FUND BALANCES AT END OF YEAR	\$ 1,042,000	\$ 1,073,532	\$ 1,019,100	\$ 1,025,380	\$ 6,280

The accompanying notes are an integral part of this statement.

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

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal 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 Twenty-Third Judicial District encompasses the parishes of Assumption, Assumption, and St. James, Louisiana. The district attorney had 27 employees as of December 31, 1996.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

REPORTING ENTITY

This report includes all funds and account groups which are controlled by the District Attorney of the Twenty-Third Judicial District which was determined on the basis of criteria as set forth under Governmental Accounting Standards Board (GASB) statement number 14. However, the state statute that creates the district attorney also gives the district attorney control over all state operations. This includes the hiring and retention of employees, with respect to budgeting, responsibility for deficits, and the receipt and disbursement of funds.

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

FUND ACCOUNTING

The district attorney uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by approving 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 involved in the funds because they do not directly affect net reportable available financial resources.

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

INDEX TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

FUND ACCOUNTING - Continued

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute (LSA-R.S.) 18:575.11, which provides that 12 percent of the fees collected and bonds collected be transmitted to the district attorney to defray the attorney's general activities of his office. Also, LSA-R.S. 18:6 provides for additional revenues to be collected through court cases that in connection with convictions and under authority of LSA-R.S. 18:63 revenues were collected in gross from one police jury and two parish courts within the district. Additional revenues include unrestricted grants from state school boards within the district for general operations and revenues collected through the Pro-Trial Incarceration Program to help defray the cost of that program.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1979, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enhance the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, which provides for a surcharge for whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are the sole discretion of the district attorney and may be used to defray the salaries and other expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

Escheats - Agency Fund

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

**Parishes of Acadia, Assumption,
and St. James, Louisiana**

**NOTICE TO THE FINANCIAL STATEMENTS
December 31, 1996**

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 on fines and bond forfeitures are recorded in the year they are earned. Statistic supplements paid directly to the district attorney and assistant district attorneys by the State, police jury and parish council within the district are recorded as revenues and expenses when earned under CLASS-M. Grants are recorded when the district attorney is entitled to the funds. Substantially, all other revenues are recorded when received.

Expenditures

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

Inter-Fundal Transfers (Flows)

Transfers between funds that are not expected to be repaid are accounted for as either financing sources (zero) and are recorded in the year the transfers are authorized.

SUBJECTS

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Title IV-D Special Revenue Fund on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 1996 was made available for public inspection at the district attorney's office on November 21, 1995 and adopted on November 28, 1995. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five per cent or more and/or actual expenditures exceed budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted if adopted by the district attorney. The original budget was not amended. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for the Warrantless Check Collection Fee Special Revenue Fund for the year ended December 31, 1996, because a budget was not required to be prepared or adopted. The district attorney does not use encumbrance accounting, and all appropriations expire at the end of the fiscal year.

CASH AND CASH EQUIVALENTS

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

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1996**

PREPAID ITEMS

Prepaid items such as insurance premiums are recorded as assets and expensed over the term of the policy.

FIXED ASSETS

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

COMPAUNDED ABSENCES

Employees of the district attorney earn 30 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week of vacation leave after 6 months of employment. After 3 years of employment, an employee is entitled to take 3 weeks of vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Moreover, an employee may accumulate more than 30 days of unused vacation leave. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

As December 31, 1996, employees of the district attorney have accumulated \$3870 of vacation leave benefits which was computed in accordance with GASB Codification Section 658. This amount is recorded as a payable in the General Fund as the entire amount is expected to be paid out during 1997.

TOTAL COLLATERAL ON STATEMENTS

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

NOTE B - CASH AND CASH EQUIVALENTS

As December 31, 1996, the district attorney had cash and cash equivalents (bank balances) totaling \$119,008, and (bank balances) totaling \$334,378. 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 bank. As December 31, 1996, the district attorney has \$311,000 of federal deposit insurance (GASB Risk Category 1).

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1994

NOTE C - RECEIVABLES

The following is a summary of receivables at December 31, 1994:

Class of Receivable	General Fund	Title IV-D Special Revenue Fund	Total (Microcomputer Only)
Commissions on Fees and Exhibitors	\$12,897	\$ -	\$12,897
Intergovernmental revenues:			
Louisiana Department of Social Services:			
Incentive payments	-	21,358	21,358
Fuels (initial)	8,000	-	8,000
Special Grants	1,500	-	1,500
Other	2,000	-	2,000
Total	<u>\$24,397</u>	<u>21,358</u>	<u>\$45,755</u>

NOTE D - DUE FROM/TO OTHERS

The following is a summary of amounts due from/to others at December 31, 1994:

	Due From	Due To
Pre-Trial Incentives and Restitution Fund:		
Crim. Victims	-	1,160
General Fund	2,160	-
Total	<u>\$ 2,160</u>	<u>\$ 1,160</u>

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furniture, equipment and auto) follows:

Balance, January 3, 1993	\$140,972
Additions	47,945
Deletions	<u>(67,783)</u>
Balance, December 31, 1994	<u>\$121,134</u>

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE F - PENSION PLAN

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 20 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 20 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 ending 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 3.0 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 50 and has 20 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 or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2189 Decatur Street, New Orleans, Louisiana 70114-2091, or by calling (504) 647-3351.

Funding Policy. Plan members are required by state statute to contribute 10 percent of their annual covered salary and the district attorney is required to contribute an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include 3 percent of the net volume tax-recollected throughout the state and various sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:583, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1985, 1986, and 1994, were \$16,079, \$1,833, and \$860, respectively, equal to the required contributions for each year.

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1998

NOTE 6 - DEFERRED COMPENSATION PLAN

Employees of the District Attorney of the Twenty-Third Judicial District may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plan With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the police jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the retirement date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by Great-West Life & Annuity Insurance Company, an independent entity. Under the terms of its IRC Section 457 deferred compensation plan, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are jointly paid or made available to the employee or other beneficiary solely the property and rights of the district attorney (without being restricted to the provisions of benefits under the plan), subject only to the claims of the district attorney's general creditors. Participants' rights under the plan are equal to those of general creditors of the district attorney in the amount equal to the fair market value of the deferred account for each participant. The district attorney believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. All assets of the plan are reported at fair market value and are administered by Great-West Life & Annuity Insurance Company. As part of its fiduciary role, the district attorney has an obligation of due care in selecting the third party administrator. As of December 31, 1998, the aggregate account balance of all participants was \$149,681.

NOTE 7 - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The district attorney does not provide any postretirement health care or life insurance benefits.

NOTE 8 - LEASES

There are no material capital or operating leases as of December 31, 1998.

NOTE 9 - LITIGATION AND CLAIMS

As December 31, 1998, there is no litigation pending against the district attorney nor is the District Attorney aware of any unasserted claims.

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

**NOTE K - 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 one police jury and two parish councils within the district for office space in the court houses. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state, by one police jury and two parish councils within the district.

NOTE L - 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. 19.759. 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. The district attorney received Title IV-D and incentive payments of \$178,558 applicable to the year ended December 31, 1996.

The reimbursements 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.

NOTE M - SIGNIFICANT BUDGET DIFFERENCES

Significant budget differences in the general fund were due to the recording of revenues and expenses for salaries and fringe benefits paid directly to the district attorney and assistant district attorneys by the State of Louisiana, the police jury and parish councils within the district as required by CASE 24. The total revenues and expenses, which were recognized totaled \$205,187 for the year ended December 31, 1996. It is anticipated that the budget for the year ended December 31, 1997 will be amended to comply with anticipated revenues and expenses applicable to direct salary and fringe benefits payments by the state, police jury and parish councils.

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

SUPPLEMENTAL INFORMATION SCHEDULE
December 31, 1996

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RECEIPTS FUNDS - AGENCY FUNDS

PRE-TRIAL INTERVENTION FUNDS

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

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

Schedule 1

Schedule of Changes in Balance Due to Others
December 31, 1998

	<u>Pre-Trial Interest on Restitution</u>
BALANCE AT BEGINNING OF YEAR - DUE TO OTHERS	\$ 154
ADDITIONS:	
Collection of restitution payments from offenders	3,500
DEDUCTIONS:	
Distribution of restitution payments to crime victims	<u>1,284</u>
BALANCE AT END OF YEAR - DUE TO OTHERS	<u>\$ 2,370</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Anthony G. Faberman
District Attorney of the Twenty-Third
Judicial District
Parish of Assumption, Assumption,
and St. James, Louisiana

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Assumption Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 28, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatements.

The management of District Attorney of the Twenty-Third Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation and judgments by management are required to assess the expected benefits and related costs of the 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 in 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 my audit of the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, for the year ended December 31, 1996, I obtained an understanding of the design of internal structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been planned in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily identify 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. Moreover, this report is a matter of public record, and its distribution is not limited.



Bruce Young, Louisiana
June 18, 1997

STAN J. WAGUESPAE

Certified Public Accountant

A Professional Corporation

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

Honorable Anthony G. Fishburn
District Attorney of the Twenty-Third
Judicial District
Parishes of Ascension, Assumption,
and St. James, Louisiana

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Code, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to District Attorney of the Twenty-Third Judicial District is the responsibility of District Attorney of the Twenty-Third Judicial District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the District Attorney of Twenty-Third Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my test disclosed the following instance of noncompliance that is required to be reported to you under Government Accounting Standards:

LOCAL GOVERNMENT BUDGET ACT

Condition: The District Attorney of the Twenty-Third Judicial District did not amend its general fund budget for the year ended December 31, 1996.

Citation: Louisiana Revised Statute 50:1305-0310 requires the district attorney to amend the budget when actual expenditures plus projected expenditures for the remainder of the year exceed budget expenditures by (5) percent or more.

Effect: The District Attorney's office failed to comply with Louisiana Revised Statute 39:309-1300.

Management's

Response: The budget variance was due to the recording of expenses for salaries and fringe benefits paid directly to the district attorney and assistant district attorneys by the State of Louisiana, the police jury and parish councils within the district as required by C.A.R.S. 28. Management was not aware of this requirement and will reflect such revenues and expenditures in future budgets. With respect to expenses incurred and paid directly by the district attorney's office, the district attorney was in compliance and did not exceed budgeted expenditures.

I considered this instance of noncompliance in forming our opinion on whether the District Attorney of the Twenty-Third Judicial District's December 31, 1995 general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 18, 1997 on these general-purpose financial statements.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Brian Stapp, Louisiana
June 18, 1997

STAN J. WAGUESPAK

**Certified Public Accountant
A Professional Corporation**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

**Honorable Anthony D. Falerman
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption,
and St. James, Louisiana**

I have audited the general purpose financial statements of District Attorney of the Twenty-Third Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards promulgated by the Comptroller General of the United States, and Office of Management and Budget Circular A-119, *Audit of State and Local Governments*. These standards and OMB Circular A-119 require that I 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 my audit for the year ended December 31, 1996, I considered the internal control structure of District Attorney of the Twenty-Third Judicial District, in order to determine my auditing procedures for the purpose of expressing my opinion on District Attorney of the Twenty-Third Judicial District general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-119. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of District Attorney of the Twenty-Third 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, the 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, certain misstatements or instances of non-compliance may nevertheless occur and not be detected. Also, judgments on my 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, I have classified significant internal control structure policies and procedures used in administering the federal financial assistance program into the following categories:

- Accounting controls:
 - Receivables/accounts
 - Purchases/Inventories management
 - Budgeting
- Class administration controls:
 - General requirements:
 - Political activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Drug-free workplace
 - Specific requirements:
 - Matching
 - Establish priority

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

During the year ended December 31, 1990, the District Attorney of the Twenty-Third Judicial District had no major federal financial assistance programs and expended 100 per cent of total federal financial assistance under the nonmajor federal financial assistance program for the Child Support Enforcement Title IV-D Program (CFDA 13.783).

I performed tests of controls, as required by OMB Circular A-119, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant in 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 nonreimbursed nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My 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 condition in which the design or operation of one or more of the internal control structure policies does not reduce to a relatively low level the risk that non-compliance 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is non-limited.

Atty. J. Wagoner

Baton Rouge, Louisiana
 June 19, 1997

STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FEDERAL
REQUIREMENTS RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Anthony G. FALSTERN
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Acadiane,
and St. James, Louisiana

I have audited the general purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Assumption Parish Council, as of and for the year ended December 31, 1991, and have issued my report thereon dated June 19, 1992.

I have applied procedures to test the District Attorney of the Twenty-Third Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1990:

Political activity
Civil rights
Cash management
Federal financial reports
Drug-free workplace

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

With respect to the items listed, the scope of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to my attention that caused me to believe that District Attorney of the Twenty-Third Judicial District, not yet completed, is in material respects, with these requirements.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and personnel state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.


Stan J. Waguespack
June 19, 1992

STAN J. WAGUESPAK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO INFORMATION FEDERAL FINANCIAL ASSISTANCE TRANSACTIONS**

Honorable Anthony G. Palumbo
Director, Agency of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption,
and St. James, Louisiana

I have audited the accompanying general purpose financial statements of District Agency of the Twenty-Third Judicial District, component unit of Assumption Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon June 19, 1997.

In connection with my audit of the general purpose financial statements of District Agency of the Twenty-Third Judicial District, and with my consideration of District Agency of the Twenty-Third Judicial District's control structure used to administer the federal financial assistance program, as required by Office of Management and Budget Circular A-118, Audit of State and Local Governments, I detected certain transactions applicable to the Child Support Enforcement Title IV-D Program (CFR 48 1A.300), a nonmajor federal financial assistance program, for the year ended December 31, 1996. As required by OMB Circular A-118, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed, eligibility, matching level of effort, cost allocation, claims for advances and reimbursements, and reporting requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Agency of the Twenty-Third Judicial District's compliance with those requirements. Accordingly, I do not express such an opinion.

With respect to the items noted, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that District Agency of the Twenty-Third Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information and use of management, of District Agency of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.

Stan J. Waguespak
Baton Rouge, Louisiana
June 19, 1997

STAN J. WAGUESPACK

Certified Public Accountant

A Professional Corporation

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

Honorable Anthony G. Fallickman
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption,
and St. James, Louisiana

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Assumption Parish Council, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 19, 1997. These general-purpose financial statements are the responsibility of District Attorney of the Twenty-Third Judicial District's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my 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 I 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 includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements of District Attorney of the Twenty-Third 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 my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



Stan Waguespack, Louisiana
June 19, 1997

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

Schedule J

SCHEDULE OF FEDERAL AWARDS
For the Year Ended December 31, 1996

<u>Pass-Through Grantor Program Name</u>	<u>Federal CFDA Number</u>	<u>Recognized Revenues</u>	<u>Expenses</u>
State of Louisiana Department of Social Services Office of Family Support			
Talc IV-D Program	03.760	\$178,000	\$178,000