

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Balance Sheet
 Agency Funds
 December 31, 1996

	CRIMINAL BAIL BOND FUNDS	SPECIAL ASSET FORFEITURE FUNDS	LA. STATE POLICE REGION II FUNDS	TOTAL ORIGINATION FUNDS
ASSETS				
Cash	\$ -	\$ 300,000	\$ 00,000	\$ 300,000
Receivable-Bail Bond Fees	42,424	-	-	42,424
Receivable-fines and forfeitures	-	-	4,000	4,000
Due from other funds	-	41	-	41
Due from other Government units	-	283	-	283
Total Assets	\$ 42,424	\$ 300,324	\$ 100,000	\$ 442,748
LIABILITIES				
Assets forfeited pending judicial disposition	\$ -	\$ 300,424	\$ -	\$ 300,424
Due to other funds	10,000	-	-	10,000
Due to other government units	12,018	890	-	12,908
Other Liabilities	-	-	100,000	100,000
Total Liabilities	\$ 22,018	\$ 301,314	\$ 100,000	\$ 423,332

Subject to the comments contained in the Independent Auditors' report
 and notes to financial statements which are an integral part hereof

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1986

NOTE 3: DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 22,909	\$ 4,285
Special Revenue Funds:		
IV-D Fund	-	618
Workless Check Fund	-	500
Anti-Drug Abuse Fund	-	28,444
Criminal Court Fund	4,285	2,528
Probation Fund	-	325
Agency Funds:		
Special Asset Forfeiture Fund	43	-
Criminal Bail Bond Fund	-	18,508
Total Due From/To Other Funds	<u>\$ 27,245</u>	<u>\$ 37,265</u>

NOTE 4: DUE FROM OTHER GOVERNMENTS

The amount due from other governments of \$18,670 at December 31, 1986 consists of the following:

General Fund

Reimbursement of Expenditures--	
Iberia Parish Government	\$ 3,820
St. Mary Parish Council	<u>14,850</u>
	<u>18,670</u>

Special Revenue Fund

Criminal Court Fund--	
Reimbursement of Expenditures--	
16th Judicial District Judge	<u>18,670</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1986

Worthless Check Collection Fund

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

Anti-Drug Abuse Fund

The Anti-Drug Abuse Fund consists of federal grant funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. These funds are to be expended for the salaries of a drug prosecutor, in order to adequately prosecute the criminal cases and to aggressively pursue the assets of narcotic dealers under the new state forfeiture and seizure act.

Criminal Court Fund

The Criminal Court Fund was established under Louisiana Revised Statute 15:571 and is funded by fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. Expenditures of the fund are for the general operating costs of the criminal court, to include transcriptions, statements, costs of the petit and grand jury, attendance fees and certain other costs of the district judges and district attorney.

Probation Fund

The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the 16th Judicial District with a probation officer to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of twenty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1994

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for the district attorney's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. 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. Fiduciary funds are used to account for assets held for others.

The district attorney's current operations require the use of governmental and fiduciary funds as described below:

GOVERNMENTAL FUNDS

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:371.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office. Other sources of revenue include commissions on drug seizure cases, which are to be used for prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 48:2614 and bond premium fees authorized by Louisiana Revised Statute 15:61.1.

SPECIAL REVENUE FUNDS

Title IV-D Fund

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1978, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE SIXTH-CIRCUIT JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1996

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the parish council.
2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Iberia Parish Council has approval authority over the district attorney's capital budget because office space is furnished by the Iberia Parish Council. Some major capital purchases for the district attorney are included in the parish council's overall budget, and title to some real property is in the name of the parish council.

Because of the previously described conditions, the district attorney was determined to be a component unit of the Iberia Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

G. FUND ACCOUNTING

The district attorney uses funds and account groups to report on its financial position and 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 that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, or the other fund, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1968

FIDUCIARY FUNDS - AGENCY FUND TYPE

Criminal Bail Bond Fund

The Criminal Bail Bond Fund was established in compliance with Louisiana Revised Statute 16:68.1, which ordered a fee on premium for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. This fee is equal to \$250 for each \$10,000 worth of liability underwritten by the surety. Each quarter the commissioner of insurance shall remit payment of the premium fee to each district attorney, who in turn will distribute the fee to each parish where the premium has been collected.

Special Asset Forfeiture Fund

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 48:2614, which provides that all monies obtained under the provisions of Revised Statute Chapter 38, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1969," shall be deposited in this fund.

The office of the district attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency's participation in any of the activity that led to the seizure or forfeiture of the property or monies.

LSF Region II Fund

The Louisiana State Police Region II Fund was created by court order on June 18, 1969. When a sum of forfeited money was placed into a special account to be monitored by the office of Bernard S. Boudreaux, Jr., District Attorney, Sixteenth Judicial District. The monies are to be disbursed at the discretion of the district attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1998

D. 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 current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used for reporting the governmental fund type and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collector.

Bond premium fees are recorded in the year they are earned.

Grants are recorded when the district attorney is entitled to the funds.

Interest earned on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses). Transfers are recorded in the year in which the funds are received (disbursed).

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1986

E. BUDGETARY DATA

The proposed budget for the year ended December 31, 1986, was made available for public inspection at a hearing held at the St. Mary Parish Courthouse on December 21, 1985. The proposed budget was formally adopted by the district attorney at this time. The budget, which included proposed expenditures and the means of financing them for all governmental funds was published in the official journals of each parish on December 6, 1985. All appropriations lapse at year end. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.

The district attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the General Fund or a Special Revenue Fund are falling to meet estimated annual budgeted revenues by five per cent or more and/or actual expenditures within the General Fund or a Special Revenue Fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the district attorney.

Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

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

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates market.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1994

NOTE 2: CASH AND CASH EQUIVALENTS

At December 31, 1994, the district attorney has cash and cash equivalents (book balances) totaling \$4,016,621, as follows:

Money market accounts	\$ 648,884
Time deposits	<u>3,367,737</u>
Total	<u>\$4,016,621</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1994, the district attorney has \$4,154,947 in deposits (collected book balances). These deposits are secured from risk by \$243,848 of federal deposit insurance and \$4,886,077 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 48:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

INTERNAL ACCOUNTING CONTROLS, COMPLIANCE,
AND FEDERAL FINANCIAL ASSISTANCE SECTION

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Bernard E. Boudreaux, Jr.,
District Attorney of the Sixteenth Judicial District,
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 25, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District and with our consideration of the District Attorney's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 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 Sixteenth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Sixteenth Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any instances of noncompliance with those requirements.

This report is intended for the information of the District Attorney's management and granting agencies. However, this report is a matter of public record and its distribution is not limited.

Gadrey and Chauvin
Certified Public Accountants

Franklin, Louisiana
June 25, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Bernard E. Roudreux, Jr.
District Attorney of the Sixteenth Judicial District
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1986, and have issued our report thereon dated June 29, 1987.

We have applied procedures to test the District Attorney of the Sixteenth Judicial District's compliance with the following requirements applicable to the Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986: 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 Sixteenth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those 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 Sixteenth Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the District Attorney's management and granting agencies. However, this report is a matter of public record and its distribution is not limited.

Gaudy and Chalvin
Certified Public Accountants

Franklin, Louisiana
June 29, 1987

Honorable Bernard S. Boardman, Jr.
Report on Compliance
Page Two

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, and reporting that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of the District Attorney's management and its granting agencies. However, this report is a matter of public record and its distribution is not limited.

Wesley and Edwin
Certified Public Accountants

Franklin, Louisiana
June 26, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Bernard E. Boudreaux, Jr.
District Attorney of the Sixteenth Judicial District
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1996, and have issued our Report Thereon dated June 25, 1997.

We have also audited the District Attorney of the Sixteenth Judicial District's compliance with the requirements governing types of services allowed or unallowed; eligibility; and reporting that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the District Attorney of the Sixteenth Judicial District is responsible for the District Attorney's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements 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 Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Sixteenth Judicial District's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

Attorney's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure 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 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 District Attorney's management and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

Bentley & Christian

Certified Public Accountants

Franklin, Louisiana
June 28, 1987

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:

Financial Statement Categories	General Requirements	Specific Requirements
Cash	Political Activity	Type of Services Allowed
Revenues & Receivables	Civil Rights	Eligibility
Property & Equipment	Cash Management	Reporting
Expenditures for Goods and Services & Accounts Payable	Federal Financial Reports	
Payroll & related Liabilities	Allowable Costs	
Fund Balance	Drug Free Workplace Act	
	Administrative Requirements	

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, 1994, the District Attorney of the Sixteenth Judicial District expended 20% of its total federal financial assistance under major federal financial assistance programs.

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

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

Honorable Bernard E. Boudreaux, Jr.
District Attorney of the Sixteenth Judicial District
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 15, 1997. We have also audited the District Attorney of the Sixteenth Judicial District's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 25, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These 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 and whether the District Attorney of the Sixteenth Judicial District complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1996, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the District Attorney's general purpose financial statements and on its compliance with requirements applicable to major programs 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 June 15, 1997.

The management of the District Attorney of the Sixteenth 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, that transactions are executed in accordance with management's authorization

EXPENDITURES	ACCOUNTS REVENUE AT 12-31-75
\$ 456,152	\$ 12,810
22,812	3,928
13,648	19,043
<u>2,812</u>	<u>2,812</u>
\$ 453,340	\$ 14,513

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Federal Financial Assistance
December 31, 1998

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	FED. CFDA NUMBER	GRANT PERIOD	ACCUMULATED REVENUE AT 12-31-98	REVENUE RECORDED
MAJOR PROGRAM:				
UNITED STATES DEPT. OF HEALTH AND HUMAN SERVICES Passed through La. Department of Social Services/Title IV-D Program	13.783	07-01-94 to 04-30-95 and 07-01-95 to 06-30-96	\$ 23,750	\$ 308,150
MINOR PROGRAM:				
UNITED STATES DEPT. OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME Passed through La. Commission on Law Enforcement and Administration of Criminal Justice/ Asset Forfeiture	14.879	01-01-94 to 12-31-94	-	22,612
Pre-trial service Delivery	18.579	06-01-94 to 12-31-96	-	13,646
Domestic Violence Prosecution	14.888	07-01-94 to 01-31-97	-	2,312
TOTALS			<u>\$ 23,750</u>	<u>\$ 338,612</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1994

	IV-D FUND	NORTHWEST CENTRO COLLECTION FUND
Revenues		
Commissions on fines and forfeitures	\$ -	\$ -
Drug seizure forfeitures	-	-
Collection fees	-	371,928
Probation Fees	-	-
Grant: La. Dept. of Social Services:		
Reimbursement of salaries & operating costs	308,182	-
Incentive payments	308,313	-
Grant: La. Commission on Law Enforcement:		
Reimbursement of Salaries	-	-
Grant: State of La. Children's Cabinet:		
Reimbursement of Salaries	-	-
Interest earned on investments	482	23,521
Total Revenues	<u>926,885</u>	<u>395,449</u>
Expenditures		
General Government - judicial:		
Salaries and related benefits	378,418	98,884
Operating services	28,842	8,250
Materials and supplies	12,488	18,891
Professional Fees	8,248	11,550
Travel and other charges	1,234	-
Capital outlay	2,938	180
Total Expenditures	<u>432,866</u>	<u>137,755</u>
EXCESS OF REVENUES OVER FUNDED EXPENDITURES	<u>494,019</u>	<u>257,694</u>
OTHER FINANCING SOURCES (USED)		
Operating transfers in:		
Operating transfers out:	4105,880	-
Total Other Financing sources (used)	<u>4105,880</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES		
OVER FUNDED EXPENDITURES AND OTHER USES	<u>8,139</u>	<u>257,694</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>92,706</u>	<u>546,480</u>
FUND BALANCES AT END OF YEAR	<u>\$ 100,845</u>	<u>\$ 804,374</u>

Subject to the comments contained in the Independent Auditors' report and notes to financial statements which are an integral part hereof

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July 1997
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Bernard E. Broadous, Jr.
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin and
St. Mary, Louisiana
New Iberia, Louisiana 70064

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 26, 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 the provisions of Office of Management and Budget Circular A-129, "Audits of State and Local Governments." These standards and OMB Circular A-129 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 Sixteenth 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 reported benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District 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

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1996

Agency Fund

Special Asset Forfeiture Fund- Reimbursement for Overpayment of Drug Seizures-	
Iberia City Police Department	138
St. Mary Parish Sheriff	41
Louisiana State Police	<u>124</u>
	<u>303</u>
Total Due From Other Governments	<u>\$ 303,870</u>

NOTE 3: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Automobiles	Equipment	Total
Balance-			
January 1, 1996	\$ 57,301	\$ 382,138	\$ 439,439
Acquisitions	1,268	12,053	23,321
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance-			
December 31, 1996	<u>\$ 58,569</u>	<u>\$ 394,191</u>	<u>\$ 452,760</u>

For the year ended December 31, 1996, the district attorney incurred capital outlays of \$10,638.

NOTE 4: PENSION PLANS

Louisiana District Attorneys Retirement System

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age 65 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 25 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 65 with a 3 percent benefit reduction

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1996

	CRIMINAL BILL BOARD FUND	SPECIAL AGENCY FORFEITURE FUND	LA. STATE POLICE SECTION 11 FUND	TOTAL (MEMORANDUM ONLY)
UNRETTLED BALANCES AT BEGINNING OF YEAR	\$ 57,373	\$ 672,998	\$ 43,086	\$ 773,457
ADDITIONS				
Deposits:				
Fines and Forfeitures	-	313,971	43,112	357,083
Premium fees	143,104	-	-	143,104
Interest earned	-	23,132	4,136	27,268
Total Additions	143,104	337,103	47,248	527,455
TOTAL	200,477	1,010,101	90,334	1,300,912
REDUCTIONS				
Deposits settled to:				
Law Enforcement Agencies	88,127	411,122	-	500,249
District Judge- 16th Judicial Dist.	44,543	-	-	44,543
District Attorney- 16th Judicial	44,543	116,787	-	161,330
St. Martin Parish Criminal Court	-	112,864	-	112,864
Iberia Parish Criminal Court	-	7,648	-	7,648
St. Mary Parish Criminal Court	-	17,898	-	17,898
Refunds	-	27,449	-	27,449
Court Costs	-	7,538	-	7,538
Equipment Purchases	-	-	6,200	6,200
Operating Costs	-	-	11,928	11,928
Total Reductions	178,213	713,703	18,128	890,044
UNRETTLED BALANCES AT END OF YEAR	\$ 22,264	\$ 296,398	\$ 72,206	\$ 390,868

Subject to the comments contained in the Independent Auditors' report
and notes to financial statements which are an integral part hereof

Honorable Bernard E. Brodbeck, Jr.
Report on Internal Control Structure
December 31, 1986
Page Two

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 assurance 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 or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management of the District Attorney of the Sixteenth Judicial District and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

Histry and Oravin
certified public accountants

Franklin, Louisiana
June 26, 1987

ANTI- DRUG AMUSE FUND	CRIMINAL COURT FUND	PROBATION FUND	TOTAL MEMORANDUM CHIEF
\$ -	\$ 848,181	\$ -	\$ 848,181
-	230,850	-	104,890
-	-	264,838	171,909
-	-	-	254,925
-	-	-	300,180
-	-	-	236,118
28,443	-	-	28,443
-	28,000	-	28,000
<u>28,443</u>	<u>1,104,781</u>	<u>264,838</u>	<u>65,327</u>
		<u>264,838</u>	<u>2,189,137</u>
30,257	861,746	164,261	1,332,566
1,618	171,518	4,828	334,841
-	78,738	4,262	132,373
608	74,368	3,284	85,044
-	4,800	200	7,398
<u>38,483</u>	<u>1,191,160</u>	<u>176,535</u>	<u>22,081</u>
(18,808)	(106,427)	(95,870)	(1,884,287)
9,606	-	-	9,606
<u>9,606</u>	<u>-</u>	<u>-</u>	<u>(185,008)</u>
			<u>(88,124)</u>
-	156,427	86,810	108,626
<u>-</u>	<u>228,630</u>	<u>281,310</u>	<u>1,039,256</u>
\$ -	\$ 272,283	\$ 270,380	\$ 3,163,693

<u>ANTI- DRUG ABUSE FUNDS</u>	<u>CRIMINAL JUSTICE FUNDS</u>	<u>PROBATION FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 1,783	\$ 14,739	\$ 278,795	\$ 377,674
	123,578	-	123,578
	-	-	48,838
15,631	-	-	15,631
-	10,446	-	10,446
-	4,285	-	4,285
<u>-</u>	<u>43,284</u>	<u>-</u>	<u>43,284</u>
<u>519,811</u>	<u>225,812</u>	<u>278,795</u>	<u>1,024,418</u>
\$ -	\$ 20,820	\$ 1,163	\$ 22,977
19,411	1,826	325	22,394
<u>-</u>	<u>25,768</u>	<u>-</u>	<u>25,768</u>
<u>19,411</u>	<u>22,618</u>	<u>1,488</u>	<u>43,517</u>
<u>-</u>	<u>172,193</u>	<u>378,100</u>	<u>1,267,983</u>
<u>519,411</u>	<u>225,012</u>	<u>278,795</u>	<u>1,024,418</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Balance Sheet
Special Revenue Funds
December 31, 1994

	<u>TITLE</u> <u>IV-D</u> <u>FUND</u>	<u>POSTALOUS</u> <u>CENTRE</u> <u>COLLECTION</u> <u>FUND</u>
ASSETS		
Cash	\$ 51,174	\$ 628,120
Receivables:		
Commissions on fines and forfeitures		
Grants from the La. Dept. of Social Services	46,429	-
Grants from the La. Comm. on Law Enforcement		
Due from other governmental units	-	-
Due from other funds		
Prepaid insurance	-	-
TOTAL ASSETS	<u>\$ 97,603</u>	<u>\$ 628,120</u>
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	\$ 3,385	\$ 5,000
Due to other funds	610	522
Due to other Government units		
Total Liabilities	<u>3,995</u>	<u>5,522</u>
Equity:		
Fund Balances:		
Unreserved-undesignated	<u>93,608</u>	<u>622,598</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 97,603</u>	<u>\$ 628,120</u>

Subject to the comments contained in the Independent Auditors' report and notes to financial statements which are an integral part hereof

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1996

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.

The district attorney also participates in the United States Department of Justice, Major Drug Offender Program, Catalog of Federal Domestic Assistance No. 16.579 and the Eclectic Violator Prosecution Program, Catalog of Federal Domestic Assistance No. 16.588. These programs are funded by indirect assistance payments, in the form of reimbursements of a portion of the drug prosecutor's salary and other direct costs which are received from the Louisiana Commission on Law Enforcement. For the year ended December 31, 1996, the District Attorney for the Sixteenth Judicial District received \$ 38,467 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana Commission on Law Enforcement and includes a budget of expected expenditures for each fiscal year ending December 31. The district attorney submits reimbursement requests to the Commission on Law Enforcement on a quarterly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency; however, no provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)
December 31, 1990

to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System under Plan A for the years ending December 31, 1990, 1991, and 1994, were \$22,808, \$24,824, and \$26,844, respectively, equal to the required contributions for each year.

NOTE 7: DUE TO OTHER GOVERNMENTS

The amount due to other governments of \$ 64,480 at December 31, 1990, consists of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>
<u>General Fund</u>			
Drug seizure collected and not yet distributed:			
New Iberia Police Dept.	\$ 4,088	-	
<u>Criminal Court Fund</u>			
Reimbursement of expenditures:			
14th Judicial District Judge	-	25,764	
<u>Criminal Bail Bond Fund</u>			
Bail Bonds collected and not yet distributed:			
14th Judicial District Judge	-	-	12,808
Iberia Parish Sheriff	-	-	7,798
St. Martin Parish Sheriff	-	-	4,392
St. Mary Parish Sheriff	-	-	4,316
Indigent Defender Board	-	-	11,006
<u>Special Asset Forfeiture Fund</u>			
Interest earned on forfeitures and not yet distributed:			
St. Martin Parish Sheriff	-	-	508
 Total Due to Other Governments	 <u>\$ 4,088</u>	 <u>\$ 25,764</u>	 <u>\$ 33,514</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1986

Parochial Employees Retirement System of Louisiana

Office personnel of the Sixteenth Judicial District Attorney's Office are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district attorney's office are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 43 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 35 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 34418, Baton Rouge, Louisiana 70898-4418, or by calling (504) 928-1841.

Funding Policy. Under Plan A, members are required by state statute to contribute 3.5 percent of their annual covered salary and the district attorney to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the cases shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. 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 11:183, the employer contributions are determined by actuarial valuation and are subject

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)
December 31, 1994

for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 14 years of service credit, or have 20 years of service credit regardless of age. The normal retirement benefit is equal to 3.3 percent of the member's final-average compensation multiplied by years of service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established 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, 2180 Decatur Street, New Orleans, Louisiana 70116-1091, or by calling (504) 847-5224.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 3.35 percent of annual covered payroll. Contributions to the system also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:223, the employee 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, 1993, 1995, and 1994, were \$2,111, \$2,489, and \$1,182, respectively, equal to the required contributions for the year.

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MEMPHIS, TENNESSEE
REGISTERED PROFESSIONAL ACCOUNTANTS

MEMPHIS, TENNESSEE
FEBRUARY 25, 1997

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

Honorable Bernard K. Broadnax, Jr.
District Attorney of the Sixteenth Judicial District
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 26, 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 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.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Sixteenth Judicial District is the responsibility of the District Attorney'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'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 under Government Auditing Standards.

This report is intended for the information of management of the District Attorney of the Sixteenth Judicial District and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

Gudry & Chalvin
Certified Public Accountants

Franklin, Louisiana
June 25, 1997

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Sixteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Quincy and Christian

Certified Public Accountants

Monroe, Louisiana
June 29, 1997



DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

December 31, 1956

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

Release Date: Jan 16 1957

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DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

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DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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**INDEPENDENT AUDITORS' REPORT ON STATEMENT
OF FEDERAL FINANCIAL ASSISTANCE**

Honorable Bernard E. Boudreaux, Jr.
District Attorney of the Sixteenth Judicial District
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 28, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Sixteenth Judicial District'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." These 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 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 Sixteenth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Gudry & Chauvin
Certified Public Accountants

Monroe, Louisiana
June 28, 1997

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OFFICE OF THE DISTRICT ATTORNEY
NEW ORLEANS, LOUISIANA
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NEW ORLEANS, LOUISIANA 70116

MEMBER OF THE
AICPA

INDEPENDENT AUDITORS' REPORT

Honorable Bernard E. Boudreaux, Jr.
District Attorney of the
Sixteenth Judicial District
Parishes of Iberville, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70566

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberville Parish Government, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney'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 the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These 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 the audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 1996, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Sixteenth Judicial District, as of December 31, 1996, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Balance Sheet
All Fund Types and Account Group
December 31, 1996

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
ASSETS			
Cash	\$2,679,491	\$ 977,674	\$ 281,466
Receivables:			
Accounts receivable	673	123,578	-
Bond premium fees	-	-	82,424
Commissions on fines and forfeitures	41,148	-	4,690
Grants from the Louisiana Department of Social Services	-	46,439	-
Grants from the Louisiana Commission on Law Enforcement:		18,631	-
Due from other funds	32,937	4,265	41
Due from other governmental units	19,941	38,446	183
Prepaid insurance		43,948	-
Deposits	3,127	-	-
Automobiles and equipment	-	-	-
TOTAL ASSETS	\$2,774,318	\$1,250,817	\$ 410,814
LIABILITIES AND EQUITY			
Liabilities:			
Accounts payable	\$ 81,943	\$ 33,977	\$ -
Assets forfeited - pending judicial disposition	-	-	267,474
Due to other funds	4,265	22,194	10,888
Due to other governmental units	6,088	26,744	12,817
Other liabilities	431	-	100,047
Total Liabilities	<u>\$92,737</u>	<u>\$82,925</u>	<u>\$410,814</u>
Equity:			
Investment in general fixed assets	-	-	-
Fund Balance:			
Unreserved - undesignated	2,682,527	1,167,892	-
Total Fund Equity	<u>2,682,527</u>	<u>1,167,892</u>	-
TOTAL LIABILITIES & EQUITY	\$2,774,318	\$1,250,817	\$ 410,814

Subject to the comments contained in the Independent Auditors' report and notes to financial statements which are an integral part hereof:

<u>ACCOUNT GROUP</u>	<u>TOTAL MEMORANDUM CREDIT</u>
\$	\$ 4,836,621
	326,251
	42,424
	47,838
	46,438
	15,631
	37,365
	58,670
	43,966
	3,127
<u>388,622</u>	<u>388,622</u>
<u>\$ 388,622</u>	<u>\$ 4,836,622</u>
\$	\$ 118,028
	287,424
	37,365
	64,608
<u> </u>	<u>108,422</u>
<u> </u>	<u>694,841</u>
384,622	384,622
<u> </u>	<u>3,810,622</u>
<u>384,622</u>	<u>4,235,022</u>
<u>\$ 384,622</u>	<u>\$ 4,819,622</u>

DISTRICT ATTORNEY OF THE DISTRICT JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1994

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUND</u>	<u>TOTAL</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
REVENUES			
Commissions on fines and forfeitures	\$ 383,896	\$ 866,160	\$ 1,250,057
Drug seizure forfeitures	138,363	116,853	255,216
Bond premium fees	48,774	-	48,774
Collection fees	-	171,928	171,928
Probation fees	-	254,925	254,925
Grant: La. Dept. of Social Services:			
Reimbursement of salaries	-	-	-
Operating cost	-	300,100	300,100
Incentive payments	-	236,113	236,113
Grant: La. Comm. Law Enforcement:			
Reimbursement of salaries	-	28,861	28,861
Grant: State of La. Children's Cabinet:			
Reimbursement of salaries	-	28,000	28,000
Intergovernmental agreement	-	-	-
Interest earned on investments	138,451	68,323	206,774
Other	<u>26,684</u>	<u>-</u>	<u>26,684</u>
Total Revenues	<u>748,284</u>	<u>1,288,113</u>	<u>2,036,397</u>
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	484,209	1,530,566	1,994,775
Operating services	23,088	214,843	238,930
Materials and supplies	2,704	112,973	115,677
Travel and other charges	37,815	7,359	45,174
Capital outlay	1,209	33,853	35,062
Professional fees	<u>284,258</u>	<u>70,280</u>	<u>354,538</u>
Total Expenditures	<u>1,033,282</u>	<u>1,969,230</u>	<u>2,752,512</u>
EXCESS OF REVENUES OVER EXPENDITURES			
	<u>(285,000)</u>	<u>303,883</u>	<u>17,883</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	100,000	9,800	109,800
Operating transfers out	<u>(12,820)</u>	<u>(100,000)</u>	<u>(112,180)</u>
Total other financing sources (uses)	<u>87,180</u>	<u>(90,200)</u>	<u>3,980</u>

DISTRICT ATTORNEY OF THE STATE OF LOUISIANA
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statements of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1998
(Cont.)

EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND DEBT SERVICE	69,544	108,404	178,158
FUND BALANCES AT BEGINNING OF YEAR	<u>2,422,941</u>	<u>2,059,256</u>	<u>3,472,218</u>
FUND BALANCES AT END OF YEAR	<u>\$2,492,485</u>	<u>\$2,167,660</u>	<u>\$3,650,376</u>

Subject to the comments contained in the Independent Auditors' report
and notes to financial statements which are an integral part hereof

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES			
Commissions on fines and forfeitures	\$ 400,000	\$ 383,094	\$ 16,906
Drug seizure forfeitures	140,800	139,393	1,407
Bond premium fees	41,850	40,778	1,072
Collection fees	-	-	-
Probation fees	-	-	-
Grant: La. Dept. of Social Services: Reimbursement of salaries and other operating cost	-	-	-
Incentive payments	-	-	-
Grant: La. Comm. on Law Enforcement: Reimbursement of salaries	-	-	-
Grant: State of Louisiana Children's Cabinet: Reimbursement of salaries	-	-	-
Intergovernmental agreement	18,000	-	18,000
Interest earned on investments	113,722	119,484	5,762
Other	9,258	16,884	7,626
Total Revenues	733,630	740,560	6,930
EXPENDITURES			
General government - judicial: salaries and related benefits	440,454	404,309	44,145
operating services	17,180	23,509	16,329
Materials and supplies	4,947	2,736	2,211
Travel and other charges	13,871	37,619	23,748
Capital outlay	4,200	1,288	2,912
Professional fees	275,820	284,388	8,568
Total Expenditures	786,772	764,859	21,913
EXCESS OF REVENUES OVER EXPENDITURES	157,858	175,701	17,843

SPECIAL REVENUE FUNDS			TOTAL		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 860,800	\$ 968,361	\$ 108,361	\$3,388,000	\$3,388,187	\$ 88,187
148,000	116,853	(31,147)	289,000	278,208	(10,792)
			43,850	40,776	(3,074)
130,488	171,826	41,467	130,458	171,928	41,467
238,343	254,928	16,585	238,343	254,928	16,585
177,788	160,152	(17,372)	177,788	160,152	(17,372)
244,839	236,113	(8,726)	244,839	236,113	(8,726)
28,930	28,861	(68)	28,930	28,861	(68)
35,680	38,800	3,120	35,680	38,800	3,120
			19,000	-	(19,000)
84,111	69,327	(14,784)	173,813	208,770	34,957
880		(880)	8,838	36,884	28,046
<u>3,995,651</u>	<u>2,188,117</u>	<u>(1,807,534)</u>	<u>3,723,461</u>	<u>3,828,377</u>	<u>104,916</u>
3,607,638	1,932,566	(1,675,072)	1,986,880	1,934,776	(52,104)
195,385	234,843	39,458	212,985	228,500	15,515
128,439	132,373	3,934	127,908	128,109	201
14,944	95,066	80,122	48,823	172,889	124,066
38,288	7,388	(30,900)	38,288	28,638	(9,650)
81,328	32,832	(48,496)	388,138	316,458	(71,680)
<u>1,933,088</u>	<u>1,368,282</u>	<u>(564,806)</u>	<u>2,726,788</u>	<u>2,760,387</u>	<u>33,600</u>
62,643	203,820	141,177	4,675	178,180	173,505

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget
(GAAP Basis) and Actual
for the Year Ended December 31, 1990
(cont.)

OTHER FINANCING SOURCES (Uses):			
Operating transfers in	91,182	103,000	23,898
Operating transfers out	<u>(12,845)</u>	<u>(3,806)</u>	<u>155</u>
Total Other Financing Sources (Uses)	<u>78,337</u>	<u>99,194</u>	<u>24,053</u>
REVENUE OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	13,379	69,564	56,285
FUND BALANCE AT BEGINNING OF YEAR	<u>2,612,263</u>	<u>2,612,263</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$2,625,642</u>	<u>\$2,681,827</u>	<u>\$56,285</u>

Subject to the comments contained in the Independent Auditors' report and notes to financial statements which are an integral part hereof

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements
December 31, 1998

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Iberia Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

INDEPENDENT AUDITORS' REPORT ON
THE FINANCIAL STATEMENTS

9,945	9,954	(109)	91,137	114,806	23,669
<u>161,382</u>	<u>(169,360)</u>	<u>(79,800)</u>	<u>(91,137)</u>	<u>(134,806)</u>	<u>(33,869)</u>
<u>171,247</u>	<u>(159,394)</u>	<u>(123,947)</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,684	309,656	117,330	4,875	179,180	179,180
<u>1,817,234</u>	<u>1,559,256</u>	<u>-</u>	<u>1,672,119</u>	<u>1,672,119</u>	<u>-</u>
<u>\$1,810,652</u>	<u>\$1,167,862</u>	<u>\$ 117,330</u>	<u>\$1,676,994</u>	<u>\$ 1,850,409</u>	<u>\$ 179,180</u>