

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

Notes to the Financial Statements (Continued)

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

D. Liabilities (continued)

The proposed budget for the year ending December 31, 1996 was published in the official journal (The Home Courier) on November 24, 1995. A public hearing was called on December 1, 1995 at the office of the District Attorney. There being no objections from the general public, the budget was adopted on that date. The original budget was duly amended after a public hearing on December 13, 1996.

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

E. Cash and Cash Equivalents

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

F. Receivables

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

G. Fixed Assets

General fixed assets are not capitalized in the governmental funds used to acquire them. Instead, capital acquisition is reflected as an expenditure in the governmental funds, and the related assets are reported in the general fixed asset account group. All purchased fixed assets by the District Attorney are valued at acquisition cost. Other fixed assets used in the District Attorney's office are provided by the Terrebonne Parish.

**SUBJECT MATTER OF THE FIFTEEN SECOND
JUDICIAL DISTRICT
Terrebonne Parish, Louisiana**

Notes to the Financial Statements (Continued)

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

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

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

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

D. Budgets

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

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

Notes to the Financial Statements (Continued)

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

B. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

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

Terrebonne Parish, Louisiana

Notes to the Financial Statements

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

A. Reporting Entity (continued)

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

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

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

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

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

Terrebonne Parish, Louisiana

Notes to the Financial Statements

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 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 thirty-second judicial district encompasses Terrebonne Parish, Louisiana.

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

A. Reporting Entity

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

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

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

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

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
REVENUES			
Commissions and assessments	515,380	502,590	54,212
Intergovernmental revenue	248,080	248,700	1,810
Miscellaneous	3,800	4,704	1,104
Total Revenues	<u>767,260</u>	<u>756,000</u>	<u>11,260</u>
EXPENDITURES			
Current			
General government - judicial			70,247
Personnel services	227,800	220,853	41,010
General operating	87,000	25,691	67,350
Total current expenditures	<u>314,800</u>	<u>347,644</u>	
Capital outlay	10,000	8,119	891
Total expenditures	<u>324,800</u>	<u>355,763</u>	<u>88,340</u>
Excess (Deficiency) of Revenues Over Expenditures	15,470	64,247	68,771
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>(80,000)</u>	<u>(27,000)</u>	<u>33,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(64,530)	64,247	88,771
FUND BALANCES			
Beginning of year	148,200	148,200	0
End of year	<u>112,700</u>	<u>119,417</u>	<u>66,717</u>

See notes to financial statements.



STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated 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 of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

Notes to the Financial Statements (Continued)

Note 7 **LONG TERM DEBT**(Continued)

The summary of the long term obligations for 1996 are as follows:

Long term debt	Installment Agreement	Certificate of Indebtedness	Totals
Balance 12/31/95	\$ 11,801	\$ 92,000	\$ 103,801
Principal payments/retained fractions	\$ (11,801)	\$ (92,000)	\$ (103,801)
Balance 12/31/96	\$ 0	\$ 0	\$ 0

Note 8 **EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE FINANCIAL STATEMENTS**

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

Note 9 **LITIGATION AND CLAIMS**

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

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

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

For the year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Commissions and assessments	\$387,800	\$458,000	\$69,900
Bond balances	11,800	14,500	2,600
Miscellaneous	5,800	6,700	1,100
Total Revenues	<u>405,400</u>	<u>479,200</u>	<u>73,800</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services and benefits		229,862	47,518
General spending	271,280	138,414	(132,866)
Total current expenditures	<u>271,280</u>	<u>368,276</u>	<u>97,004</u>
Debt Service:			
Principal		92,800	(92,000)
Interest and charges		5,488	(5,488)
Total debt service		<u>98,288</u>	<u>(97,488)</u>
Capital outlay	1,000	1,000	1,000
Total Expenditures	<u>434,000</u>	<u>467,564</u>	<u>33,564</u>
Excess (Deficiency) of Revenues Over Expenditures	3,000	20,621	16,621
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	(106,000)	27,000	107,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>26,000</u>	<u>47,621</u>	<u>14,621</u>
FUND BALANCES			
Beginning of year	483,300	483,371	71
End of year	<u>\$509,300</u>	<u>\$530,992</u>	<u>\$21,692</u>

See notes to financial statements.

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

Statement B

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

For the year ended December 31, 2022

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Contributions and fees	840,000	660,000	1,500,000
Grant income		240,750	240,750
Interest	8,000	3,000	11,000
Miscellaneous	1,900	7,300	9,200
Transfers-in	<u>15,000</u>	<u>143,000</u>	<u>158,000</u>
			<u>1,908,950</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	150,000	150,000	300,000
Office operations	1,000	1,000	2,000
Professional fees and services	11,000	1,000	12,000
Public accommodations	14,000	1,000	15,000
License payments	20,000	0,000	20,000
Training and salaries	10,000		10,000
Other	10,000	3,000	13,000
Insurance	21,000	0,000	21,000
Utilities and telephone	<u>10,000</u>	<u>0,000</u>	<u>10,000</u>
Total current expenditures	<u>248,000</u>	<u>154,000</u>	<u>402,000</u>
Debt service:			
Principal	0,000		0,000
Interest and charges	<u>0,000</u>		<u>0,000</u>
Total debt service			<u>0,000</u>
Capital outlay	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Total Expenditures	<u>248,000</u>	<u>154,000</u>	<u>402,000</u>
Excess (Deficiency) of Revenues Over Expenditures	100,000	44,000	144,000
OTHER FINANCIAL SOURCES/USES			
Operating transfers in/out	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	100,000	44,000	144,000
FUND BALANCES			
Beginning of year	400,000	140,000	540,000
End of year	<u>500,000</u>	<u>184,000</u>	<u>684,000</u>

See notes to financial statements.

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

Combined Balance Sheet - All Fund Types and Account Types

December 31, 2008

	Operational Fund Types			Special Fund		Total (Non-Debt) (Other)
	General Fund	Special Fund	Agency Fund	Trust Fund	MMF	
ASSETS						
Cash and Cash Equivalents	\$482,701	\$201,285	\$7,000			\$691,000
Due from Other Funds	28,211					28,211
Due from Other Units		6,600				6,600
Receivables						
Due from other governments	19,000	21,000				40,000
Grant Receivables	8,000	1,000				9,000
Prepaid Expenses					1,000,000	1,000,000
Prep. Assets						
	<u>\$637,912</u>	<u>\$228,885</u>	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$1,000,000</u>	<u>\$1,680,800</u>
TOTAL ASSETS						
LIABILITIES, EQUITY, AND OTHER CREDITS						
Liabilities						
Accounts Payable and Benefits	21,700	149,071				170,771
Due to Other Funds		28,211				28,211
Due to Other Units	6,000					6,000
Due to Other	<u>1,112</u>	<u>2,000</u>	<u>7,000</u>	<u>7,000</u>		<u>17,112</u>
Total liabilities						
Equity and other credits					1,000,000	1,000,000
Investment in General Fund Assets	69,240	74,671				143,911
Fund Balance - committed - appropriated	<u>574,332</u>	<u>145,200</u>				<u>719,532</u>
Total equity and other credits						
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$817,282</u>	<u>\$397,142</u>	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$1,000,000</u>	<u>\$1,638,424</u>

See notes to financial statements.

Honorable Joseph L. White, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
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In accordance with Government Auditing Standards, we have also issued a report dated March 21, 1997, on our consideration of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's internal control structure and a report dated March 21, 1997, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Stagni & Company

Thibodaux, Louisiana
March 21, 1997



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

Notes to the Financial Statements (Continued)

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

G. Fixed Assets (Continued)

Consolidated Government and are accounted (considered donated) for in the general fixed asset account group of the District Attorney. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets in the general fixed asset account group are not depreciated.

H. Compensated Absence

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

I. Interfund Transactions

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

J. Prepaid Items

Prepaid expenditures at December 31, 1996 consist entirely of the unexpired portion of insurance premiums which have been paid in advance.

Honorable Joseph L. White, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
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This report is intended for the information of management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Stacy & Company

Thibodaux, Louisiana
March 21, 1997



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

Notes to the Financial Statements (Continued)

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

K. Memorandum Only - Total Column

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

Note 2 **DEPOSITS**

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

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



STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

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

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

We have audited the accompanying financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Notes to the Financial Statements (Continued)

Note 4 **FIXED ASSETS**

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

	Balance 12/31/97	Additions	TYCE Deletions	Deductions	Balance 12/31/98
Equipment and Furniture	\$414,312	\$2,844	\$1,800	(250)	\$415,106
Weapons	2,218			350	1,868
Computer Equipment	145,008	8,000	12,888		139,120
Vehicles	4,578			4,878	0
Buildings and improvements	267,552	1,857			269,409
	\$833,668	\$12,701	\$14,688	\$5,478	\$866,202

Note 5 **PENSION PLANS**

All individuals who work at the District Attorney's offices are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System, a multi-employer cost-defined starting, benefit pension plan. GASB requires certain disclosures for employers who maintain retirement plans for their employees. Both retirement systems mentioned above present the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees. The District Attorney Retirement System's annual financial report includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70118-2891, or by calling (504) 547-5553.

SUPPLEMENTARY REPORTS
ON
FEDERAL FINANCIAL ASSISTANCE
SECTION





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, for the year ended December 31, 1996, and have issued our report thereon dated March 21, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Siegel & Company

Thibodaux, Louisiana
March 21, 1993



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

Terrebonne Parish, Louisiana

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

As of and for the year ended December 31, 1996





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

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

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

We have notified the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1996, and have issued our report thereon dated March 20, 1997.

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

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

With respect to the items tested, the results of 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 Thirty-Second Judicial District, Terrebonne Parish, Louisiana had not complied, in all material respects, with those requirements.

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

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

DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been furnished 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: MAY 14 1997





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CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

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

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

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1998 and have issued our report thereon dated March 21, 1999.

In connection with our audit of the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, and with our consideration of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1998. 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 these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

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

Honorable Joseph L. Waino, Jr.
Director, Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
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This report is intended for the information of management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Stout & Company

Thibodaux, Louisiana
March 23, 1997





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

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

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

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1996 and have issued our report thereon dated March 21, 1997.

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

In planning and performing our audit for the year ended December 31, 1996 we considered the internal control structure of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 21, 1997.

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

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

INTERNAL ACCOUNTING CONTROLS

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



Honorable Joseph L. Wain, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Page 4

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Thibodaux, Louisiana
March 21, 1997



CONTROLS OVER FEDERAL ASSISTANCE PROGRAMS

General Requirements:

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

Specific Requirements:

- Types of services allowed or not allowed
- Eligibility

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

During the year ended December 31, 1996, the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the nonmajor federal financial assistance programs as follows:

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

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



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

Schedule of Federal Financial Assistance

For the year ended December 31, 1990

<u>Federal Grant/ Program Title</u>	<u>Grant Number</u>	<u>CFDA Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through State of Louisiana - Department of Social Services Office of Family Support				
Child Support Enforcement - Title IV-D	Reimbursement	13.750	\$175,426	-
Child Support Enforcement - Title IV-D	Incentive	13.750	74,588	-
Total U.S. Department of Health and Human Services			<u>249,914</u>	<u>302,854</u>
Total Federal Financial Assistance Activity			<u>\$249,914</u>	<u>\$302,854</u>

* INCLUDES ALL PROGRAMS - STATE AND LOCAL FUND EXPENDITURES IN TOTAL.

SUPPLEMENTAL INFORMATION SECTION

SPECIAL REVENUE FUNDS:

WORTHLESS CHECK COLLECTION FUND - The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

TITLE IV-D FUND - The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family or child support.

AGENCY FUND:

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



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

Notes to the Financial Statements (Continued)

Note 2 **DEPOSITS (continued)**

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

Cash and cash equivalents - carrying amount	\$661,140
Bank balance of deposits	718,271
Portion insured by FDICYS/SLIC	100,254
Balance unsecured and uncollateralized under GASB provision	618,017
Pledged securities under Louisiana law	1,258,311
Amount unsecured under Louisiana law	\$0

Note 3 **RECEIVABLES**

A summary of amounts receivable at December 31, 1996 are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Due from other governments:			
Terrebonne Parish Sheriff	85,892		85,892
Parish Criminal Court Fund	72,764		72,764
Grant receivable-			
Title IV-D grant		28,834	28,834
	<u>\$158,656</u>	<u>\$28,834</u>	<u>\$187,490</u>

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

Notes to the Financial Statements (Continued)

Note 6 LEASES

The District Attorney is obligated under certain noncancelable operating leases relating to the rental of vehicles and office equipment. Total rental expenditures for all operating leases was \$24,716 for the year ended December 31, 1996.

Note 7 LONG TERM DEBT

In 1992, the District Attorney entered into an installment agreement with IBM for the purchase of computer equipment. This amount is paid by the Terrebonne Parish Consolidated Government. The amount financed under the contract, which was recorded in the General Long Term Debt Account Group was \$38,000 payable in 60 equal installments of \$632. The installment agreement bears an interest rate of 7.27% and is collateralized by the equipment being financed. All payments on the computer system are paid by the Terrebonne Parish Consolidated Government. In the prior year the Terrebonne Parish Consolidated Government Criminal Court Fund was accented as a component unit of the District Attorney's office and blended this debt with the District Attorney's long term debt account group. In 1996, the Parish Criminal Court Fund is not considered a component unit and therefore the debt is now reported in the Terrebonne Parish Consolidated Government's Financial Statements.

In 1994, a certificate of indebtedness was entered into with a local bank, the proceeds of which were used to satisfy a portion of the purchase price of a building. The amount financed under the certificate was \$100,000 payable in ten annual principal payments. The balance of \$82,000 was paid off in November of 1996 from the General Fund of the District Attorney's Office.

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

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

Stagni & Company

Thibodaux, Louisiana
March 21, 1997



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

Notes to the Financial Statements (Continued)

Item 10 *SUBSEQUENT EVENT*

Joseph L. White, Jr. was elected to the office of District Attorney on November 3, 1995. He took office on January 13, 1997. Most of the support staff, controller, office manager, and clerks remained the same for the current administration.

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

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

As of and for the year ended December 31, 1996

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

Combining Balance Sheet - Special Revenue Funds

December 31, 1985

	<u>Without Check Collection Fund</u>	<u>Title F-F Fund</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$154,348	\$47,044	\$201,392
Grant Reservations		28,834	28,834
Due from others	9,833		9,833
Prepaid Expenditures		<u>1,158</u>	<u>1,158</u>
TOTAL ASSETS	<u>\$163,979</u>	<u>\$75,136</u>	<u>\$239,115</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accrued Salaries and Benefits	\$13,085	\$5,325	\$18,410
Due to Other Funds	<u>8,329</u>	<u>23,812</u>	<u>32,141</u>
Total liabilities	<u>\$21,414</u>	<u>29,137</u>	<u>50,551</u>
Equity and other credits:			
Fund Balance - unreserved- - undesignated	<u>142,565</u>	<u>46,000</u>	<u>188,565</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$163,979</u>	<u>\$75,136</u>	<u>\$239,115</u>

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

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

For the year ended December 31, 2008

	Wetlands Check Collection Fund	Toll FAD Fund	Total
REVENUES			
Commissions and fees	\$62,588		\$62,588
Grant income		\$248,700	248,700
Interest	2,792	894	3,686
Miscellaneous		1,318	1,318
Total Revenues	<u>65,380</u>	<u>250,912</u>	<u>316,292</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	60,867	188,780	249,647
Office operations	1,249	8,483	9,732
Leases		8,480	8,480
Professional fees and services		2,258	2,258
Insurance	362	2,623	2,985
Repair and maintenance		1,025	1,025
Rent and utilities		3,072	3,072
Other	521	2,182	2,703
Total Current Expenditures	<u>62,978</u>	<u>192,763</u>	<u>255,741</u>
Capital Outlay		8,118	8,118
Total expenditures	<u>62,978</u>	<u>200,881</u>	<u>263,859</u>
Excess (Deficiency) of Revenues Over Expenditures	32,402	48,031	80,433
OTHER FINANCING SOURCES (USES)			
Operating transfer in (out)	(112,000)	(115,800)	(227,800)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	20,402	32,231	52,633
FUND BALANCES			
Beginning of year	124,264	15,892	140,156
End of year	<u>\$144,666</u>	<u>\$48,123</u>	<u>\$192,789</u>

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

**Statement of Changes in Assets and Liabilities
Asset Forfeiture Fund**

For the year ended December 31, 1998

	Balance 12/31/97	Additions	Deductions	Total
ASSETS				
Cash and Cash Equivalents	<u>\$21,894</u>	<u>\$7,500</u>	<u>\$21,894</u>	<u>\$7,500</u>
TOTAL ASSETS	<u>\$21,894</u>	<u>\$7,500</u>	<u>\$21,894</u>	<u>\$7,500</u>
LIABILITIES AND OTHER CREDITS				
Due to Others	<u>\$21,894</u>	<u>\$7,500</u>	<u>\$21,894</u>	<u>\$7,500</u>
TOTAL LIABILITIES	<u>\$21,894</u>	<u>\$7,500</u>	<u>\$21,894</u>	<u>\$7,500</u>

*INTERNAL CONTROL
AND
COMPLIANCE SECTION*





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

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

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

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1998 and have issued our report thereon dated March 21, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable 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 amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Stagni & Company

Thibodaux, Louisiana
March 21, 1997



FINANCIAL SECTION



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

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

As of and for the year ended December 31, 1998

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

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

As of and for the year ended December 31, 1996

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