

ST. CHARLES PARISH
COMMUNITY DEVELOPMENT
1000 PINE BLVD
MONROE, LA 70501

Please Date: **Jan 17 1998**
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**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

December 31, 1997

ST. CHARLES PARISH
COMMUNITY DEVELOPMENT
1000 PINE BLVD
MONROE, LA 70501
713-334-1110



***DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA***

*Financial Report,
Internal Control and Compliance Report*

December 31, 1997



**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
OF CHARLES PARISH, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

December 31, 1987

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**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

December 31, 1997

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FINANCIAL
SECTION





INDEPENDENT AUDITOR'S REPORT

Honorable Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the accompanying general-purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District Attorney of the Twenty-Ninth Judicial District's, St. Charles Parish, Louisiana's management. Our responsibility is to express an opinion on the general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governor's 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. 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.

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 Twenty-Ninth Judicial District, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Honorable Harry J. Mosel, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 1998, on our consideration of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles 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.

Sugin & Company

Thibodaux, Louisiana
March 6, 1998



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
 ST. CHARLES PARISH, LOUISIANA**

PERIOD: 1/1

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS BY FUND

PERIOD END: 12/31/2022

| | Governmental Funds | | Miscellaneous Fund | Accounts Change | | | Total |
|------------------------------------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|-------|
| | General | Special Purposes | | Capital Assets | Long Term Debt | Other | |
| ASSETS AND LIABILITIES | | | | | | | |
| Cash | \$111,250 | \$552,241 | \$11,853 | | | \$675,344 | |
| Accounts receivable | 17,524 | 44,028 | | | | 61,552 | |
| Prepaid expenses | | 950 | | | | 950 | |
| Receivables | | | | | | | |
| Construction | | 1,824 | | | | 1,824 | |
| Capital assets | | 94,589 | | | | 94,589 | |
| Due from other governmental units | 78,229 | 23,856 | | | | 102,085 | |
| Due from other funds | | 41,616 | | | | 41,616 | |
| Fund assets | | | | | | | |
| Accounts payable | | | | \$1,273 | | \$1,273 | |
| Expenses | | | | 98,728 | | 98,728 | |
| Office supplies | | | | 4,144 | | 4,144 | |
| Office furniture | | | | 1,121 | | 1,121 | |
| Office equipment | | | | 9,462 | | 9,462 | |
| Amounts accrued for capital assets | | | | 82,568 | | 82,568 | |
| TOTAL ASSETS AND LIABILITIES | <u>\$207,003</u> | <u>\$692,654</u> | <u>\$12,853</u> | <u>\$93,433</u> | <u>\$9,490</u> | <u>\$715,473</u> | |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$4,957 | \$7,229 | | | | \$12,186 | |
| Prepaid insurance and other prepaid | 1,273 | | | | | 1,273 | |
| Due to other governments | 4,593 | | | | | 4,593 | |
| Due to other funds | \$4,789 | \$46 | \$11,411 | | | \$16,246 | |
| Capital assets obligation | | | | | | | |
| Other liabilities | <u>\$1,028</u> | <u>\$1,027</u> | <u>\$7,927</u> | | | <u>\$10,082</u> | |
| Fund Equity | | | | | | | |
| Reserves in general fund assets | | | | | \$97,159 | \$97,159 | |
| Fund balances | | | | | | | |
| - Budgeted for next session | 1,000 | 1,000 | | | | 2,000 | |
| - Appropriations TVLS program | 2,726 | 14,624 | | | | 17,350 | |
| - Miscellaneous - unbudgeted | 44,499 | 44,499 | | | | 88,998 | |
| - Fund balances | 47,777 | 82,512 | | | | 130,289 | |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$53,979</u> | <u>\$136,855</u> | <u>\$7,927</u> | | <u>\$97,159</u> | <u>\$195,920</u> | |

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended December 31, 1997

| | <u>General</u> | <u>Special Revenue</u> | <u>Totals (Amounts in \$'s)</u> |
|--------------------------------------------------------------------------------|----------------|----------------------------|-----------------------------------------|
| Revenues | | | |
| Charges for services | | | |
| Commissions on fees and judgments | 280,790 | 1214,600 | 1511,400 |
| Fees on fees | | 21,840 | 21,840 |
| Sales of assets forfeited | 2,504 | | 2,504 |
| Forfeiture check fees | | 8,710 | 8,710 |
| Intergovernmental | 20,271 | 217,261 | 237,532 |
| Interest and miscellaneous | 3,231 | 8,954 | 11,790 |
| Total revenues | <u>314,826</u> | <u>1364,665</u> | <u>1679,491</u> |
| Expenditures | | | |
| Current | | | |
| Capital government | | | |
| Salaries and benefit benefits | 10,000 | 110,000 | 120,000 |
| Telephone and utilities | 12,045 | 14,100 | 26,145 |
| Professional services | 10,100 | 1,170 | 11,270 |
| Printing and maintenance | 80 | 3,000 | 3,710 |
| Automobile | 1,000 | 1,800 | 2,800 |
| Meetings | 1,500 | 1,100 | 2,600 |
| Data and subscriptions | 2,614 | 8,804 | 11,418 |
| Insurance | 800 | 4,800 | 5,600 |
| Office supplies | 21,300 | 10,700 | 32,000 |
| Travel and conventions | 7,404 | 47,700 | 55,104 |
| Case expenditures | 800 | 1,700 | 2,500 |
| Rent | | 11,700 | 11,700 |
| Intergovernmental | | 10,100 | 10,100 |
| Capital outlay: | | | |
| Equipment | 1,810 | 18,004 | 19,814 |
| Debt service | | | |
| Principal | 2,000 | 500 | 2,500 |
| Interest | 150 | 400 | 550 |
| Total expenditures | <u>112,509</u> | <u>217,104</u> | <u>329,613</u> |
| EXCESS (DEFICIENCY) OF REVENUES | | | |
| Over Expenditures | 20,317 | 124,561 | 144,878 |
| Other Financing Sources | | | |
| Proceeds from loan | | 7,200 | 7,200 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 20,317 | 131,761 | 152,078 |
| FUND BALANCES at beginning of year | <u>20,271</u> | <u>279,700</u> | <u>300,000</u> |
| FUND BALANCES at end of year | <u>40,588</u> | <u>411,461</u> | <u>452,049</u> |

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
- BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND**

For the Year Ended December 31, 1997

| | <u>Budget</u> | <u>Actual</u> | Variance - Favorable (Unfavorable) |
|--------------------------------------------------------------|------------------------|------------------------|------------------------------------------|
| Revenues | | | |
| Charges for services: | | | |
| Commissions on fines and forfeitures | 288,181 | 288,784 | 603 |
| Sales of assets forfeited | 2,584 | 2,584 | 0 |
| Intra-governmental | 20,273 | 20,273 | (0) |
| Interest and miscellaneous | 9,178 | 9,237 | 59 |
| Total revenues | <u>319,216</u> | <u>319,882</u> | <u>666</u> |
| Expenditures | | | |
| Current: | | | |
| General government: | | | |
| Salaries and related benefits | 10,200 | 10,200 | 0 |
| Telephone and utilities | 71,140 | 72,073 | (933) |
| Professional services | 10,170 | 10,188 | 18 |
| Maintenance and repairs | 81 | 81 | 0 |
| Automobile | 8,938 | 7,083 | 1,855 |
| Meetings | 1,121 | 1,588 | (467) |
| Guns and subscriptions | 5,220 | 7,549 | (2,329) |
| Insurance | 880 | 880 | 0 |
| Office supplies | 18,178 | 21,325 | (3,147) |
| Travel and conventions | 7,553 | 7,454 | 99 |
| Class expenditures | 888 | 888 | 0 |
| Capital outlay: | | | |
| Equipment | 1,611 | 1,611 | 0 |
| Debt service: | | | |
| Principal | 2,088 | 2,088 | 0 |
| Interest | 158 | 158 | 0 |
| Total expenditures | <u>172,827</u> | <u>172,827</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 146,389 | 147,055 | (666) |
| FUND BALANCES at beginning of year | 50,213 | 50,213 | |
| FUND BALANCES at end of year | <u>\$96,608</u> | <u>\$97,068</u> | <u>460</u> |

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND BALANCE - BUDGET (DAMP BASIS) AND ACTUALS -
SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2021

| | <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> |
|---------------------------------------------------------------|-----------------|-----------------|---------------------------------------------------|
| Revenues | | | |
| Charges for services | | | |
| Commissions on fees and forfeitures | \$22,671 | \$22,688 | \$17 |
| Probation fees | 22,781 | 22,552 | (229) |
| Workshop check fees | 7,280 | 8,718 | 1,438 |
| Intergovernmental | 148,720 | 217,582 | (68,862) |
| Interest and miscellaneous | 8,766 | 8,552 | (214) |
| Total revenues | <u>408,778</u> | <u>480,180</u> | <u>(71,402)</u> |
| Expenditures | | | |
| Current | | | |
| General government | | | |
| Salaries and related benefits | 254,000 | 174,000 | 80,000 |
| Telephone and utilities | 701 | 18,182 | (17,481) |
| Professional services | 612 | 1,272 | (660) |
| Repairs and maintenance | 105 | 2,000 | (1,895) |
| Automobile | 8,400 | 7,842 | (558) |
| Supplies | 1,700 | 1,700 | 0 |
| Costs and subscriptions | 8,833 | 8,824 | 9 |
| Insurance | 3,717 | 4,857 | (1,140) |
| Office expense | 18,400 | 18,788 | (388) |
| Travel and conventions | 48,216 | 47,746 | 470 |
| Case expenditures | 811 | 2,170 | (1,359) |
| Rent | 22,750 | 17,750 | 5,000 |
| Miscellaneous | 12,700 | 12,700 | 0 |
| Intergovernmental | 27,804 | 33,148 | (5,344) |
| Capital outlay | | | |
| Equipment | 18,800 | 18,804 | (4) |
| Other services | | | |
| Principal | | 878 | (878) |
| Interest | | 822 | (822) |
| Total expenditures | <u>629,822</u> | <u>500,284</u> | <u>129,538</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | <u>40,150</u> | <u>179,896</u> | <u>(139,746)</u> |
| Other Financing Sources: | | | |
| Proceeds from sale | | 7,200 | (7,200) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENSES | <u>40,150</u> | <u>187,096</u> | <u>(146,946)</u> |
| FUND BALANCE at beginning of year | <u>130,306</u> | <u>130,306</u> | <u>0</u> |
| FUND BALANCE at end of year | <u>\$42,806</u> | <u>\$43,302</u> | <u>\$500</u> |

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1874, 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 Judicial District encompasses the Parish of St. Charles, Louisiana.

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twenty-Ninth 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

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since, The District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana is an independently elected official, is legally separate and financially independent, the District Attorney of the Twenty-Ninth Judicial District is a separate governmental reporting entity. There are unrecorded financial transactions between the St. Charles Parish Council (the Council) and the District Attorney where the Council provides certain operating expenditures for the District Attorney.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

B. Reporting Entity (Continued)

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

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

The above identified transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Twenty-Ninth Judicial District when applying them as a means of identifying potential component units of the St. Charles Parish Council.

The District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana, includes all funds, account groups and activities, et cetera, that are within the oversight responsibility of the District Attorney. Other local governmental units over which the District Attorney exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the parish District Attorney.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES-PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

C. Fund Accounting

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

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

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. The District Attorney's governmental funds include:

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 13:371.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

C. **Fund Accounting** (Continued)

Special Revenue Funds

Drug Enforcement Task Force Fund - The Twenty-Ninth Judicial District, District Attorney receives funds as a sub-grantee under the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant is authorized by the Omnibus Crime Control and Safe Streets Act of 1968 as provided under P.L.98: 331 as amended.

The District Attorney's office is the applicant agency and has the responsibility for all project administrative and financial matters. The project is a joint project between the District Attorney's Office and the St. Charles Parish Sheriff's Office. The two offices will collaborate in the joint project aimed at identifying, arresting, and prosecuting mid-level drug traffickers who affect the Parish of St. Charles, State of Louisiana. The grant provides for federal funds of 73.61% and a local cash match of 26.39%. The grant operates under grant calendar years and funds are disbursed throughout the duration of the project regardless of the grant year.

Title IV-D Fund - The Title IV-D Special Revenue Fund consists of 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 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
TWENTY-NINTH JUDICIAL DISTRICT
OF CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Fund Accounting (Continued)

Special Revenue Funds (Continued)

Incentive Fund - The Incentive Fund is used to account for payments received from the Louisiana Department of Social Services which consist of 15 per cent of all amounts collected and required to be distributed, as provided in Section 406 of the Social Security Act, to reflect or repay assistance payments.

Worthless Check Fund - The Worthless Check Collection for Special Revenue 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.

Court Cost Fund - The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 15:16, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

C. Fund Accounting (Continued)

Special Revenue Funds - (Continued)

Pre-Trial Intervention Fund - The Pre-Trial Intervention Fund accounts for a program that handles cases that the District Attorney's Office feels would be better served out of the court system. These cases consist of people charged with misdemeanors, traffic tickets, or minor felonies. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of salaries of investigators assigned to this program and various office expenditures.

Agency Fund

Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include:

Special Asset Forfeiture Fund - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

C. **Fund Accounting** (Continued)

Account Groups

General Fixed Asset Account Group - Fixed assets used in the District Attorney's office (governmental fund type operations) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. The District Attorney's fixed assets purchased through the General Fund and Criminal Court Fund of the St. Charles Parish Council are maintained and included in the general fixed asset account group of the governing authority.

General Long-Term Debt Account Group - Unmatured general long-term liabilities expected to be financed from the governmental funds of the District Attorney's office are accounted for in the general long-term debt account group, rather than in the governmental funds.

The General Fixed Asset Account Group and the Long Term Debt Account Group are not "funds". They are concerned only with the measurement of financial position, not with the measurement of results of operations.

D. **Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund are determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual

***DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA***

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 7 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

cash of accounting is used by the governmental funds and the agency fund. These funds record revenues and expenditures using the following practices:

Revenues

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

Grants are recorded when the District Attorney is entitled to the funds.

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

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.

E. Budget Practices

The District Attorney adopts budgets for the General Fund and Special Revenue Funds. The District Attorney prepared the budget on a modified accrual basis of accounting. Budget amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

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

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and time instruments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are 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. These deposits are stated at cost, which approximates market.

G. Receivables

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

H. Prepaid Expenditures

Prepaid expenditures result from prepayment for a benefit that is expected to be received within the following period.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 7 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

I. **Fixed Assets**

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

J. **Long-Term Debt**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. **Compensated Absences**

The District Attorney has a formal written policy for vacation and sick leave. Present clerical employees are allowed to take 10 to 15 days vacation based on length of service, and 30 days sick leave each year. On December 1, employees are paid at their current earnings rate for any accrued vacation. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and investigators are not included in this formal leave policy. At December 31, 1997 there were no material accumulated leave benefits required to be reported in accordance with GASB Codification Section 050.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

L. **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.

M. **Fund Equity**

Reserves

Reserves represented those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

N. **Total Columns on Financial Statements**

The total columns on the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 **DEPOSITS INCLUDING INVESTMENTS**

At December 31, 1997, the District Attorney has cash and cash equivalents and investments as follows:

| | Bank Balances | Book Balances |
|-----------------------|--------------------------|--------------------------|
| Demand deposits | \$471,593 | \$468,175 |
| Money market accounts | 8,748 | 8,748 |
| Time deposits | 98,677 | 98,677 |
| TOTAL | \$579,018 | \$575,598 |

These deposits are stated at cost, which approximates the 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, 1997, the District Attorney's \$579,018 in deposits (bank balances) are secured from risk by \$287,824 of federal deposit insurance (risk category 1) and \$291,194 of pledged securities (risk category 2).

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | Balance January 1, 1997 | Additions | Deductions | Balance December 31, 1997 |
|---------------------|-------------------------------|------------------|------------|---------------------------------|
| Auto | \$ 2,175 | 0 | 0 | \$ 2,175 |
| Equipment | 171,295 | 90,211 | 0 | 261,506 |
| Office Furnishings | 3,325 | 3,155 | 0 | 6,480 |
| Office Improvements | 25,941 | 0 | 0 | 25,941 |
| Leased Equipment | 10,380 | 7,289 | 0 | 17,669 |
| TOTAL | \$212,435 | \$200,655 | \$0 | \$212,090 |

NOTE 4 LONG TERM DEBT

The following is a summary of changes in long term obligations of the St. Charles Parish District Attorney's office as of December 31, 1997:

| | Balance January 1, 1997 | Additions | Reductions | Balance December 31, 1997 |
|---------------|-------------------------------|-----------|------------|---------------------------------|
| Capital loans | \$5,179 | \$7,289 | \$4,595 | \$7,873 |

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 CAPITAL LEASES

The St. Charles Parish District Attorney's office has entered into two capital lease agreements for financing the acquisition of a copy machine and telephone system. The lease agreements qualify as capital leases; therefore, the copy machine and telephone system have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following is an analysis of equipment leased under a capital lease as of December 31, 1997:

| | General Fixed Lease |
|--|------------------------|
| | <u>Years</u> |
| | <u>2000</u> |
| | <u>1,700</u> |
| | <u>\$17,789</u> |

The following is a schedule of future minimum lease payments under the capital lease agreement and the present value of the net minimum lease payments:

| Year Ending December 31, | General Lease <u>Term/Date</u> |
|--------------------------------------------|-----------------------------------|
| 1998 | \$2,271 |
| 1999 | 1,687 |
| 2000 | 1,687 |
| 2001 | 1,687 |
| 2002 | 1,542 |
| Total minimum lease payments | 9,874 |
| Less: Amount representing interest | 2,094 |
| Present value of minimum lease payments | <u>\$7,780</u> |

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 CAPITAL LEASES (Continued)

The amount of principal paid in 1997 on the Xerox lease for the copy machine was \$2,083 by the general fund, and \$1,533 was paid by the Criminal Court Fund. The amount of principal paid in 1997 on the AT & T lease for the IV-D office telephone system was \$975.

NOTE 4 PENSION PLANS

All individuals who work at the District Attorney's offices are paid by the St. Charles Parish Council and are consequently members of the Parochial Employees Retirement System through the St. Charles Parish Council. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. All individuals at the District Attorney's office are compensated by others who disclose the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

NOTE 7 LITIGATION

At December 31, 1997, 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
TWENTY-NINTH JUDICIAL DISTRICT
BY CHARLES PARISH, 160052494**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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 for the year ended December 31, 1997, paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State. The salaries of the District Attorney and the assistant District Attorneys are paid by the state and the St. Charles Parish Council. The salaries of the office staff are paid by the St. Charles Parish Council. Also portions of rent, fringe benefits, Title IV Program expenses and other various office expenses are paid or absorbed by the St. Charles Parish Council. At December 31, 1997, the amount of the expenses paid or absorbed by these other agencies has not been determined.

NOTE 9 **TITLE IV-D PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1997, the District Attorney for the Twenty-Ninth Judicial District expended \$96,939 and \$49,572 in reimbursement and incentive payments, respectively.

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

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
SE. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 9 **TITLE II-D PROGRAM (Continued)**

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. Provision has not been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

NOTE 10 **AGENCY FUND - SPECIAL ASSET FORFEITURE FUND**

This fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug related activities. Monies deemed to be unidentifiable are returned to the persons from whom it was seized. Withdrawal of forfeited funds can be made only upon order of the court. Forfeited money in the fund shall be distributed in order of priority as follows:

- (1) for satisfaction of any bona fide security interest or lien;
- (2) Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs;
- (3) The remaining funds will be allocated as follows:
 - (a) Sixty per cent thereof to the law enforcement agency or agencies making the seizure, such proceeds to be used in drug law enforcement, including but not limited to reward programs established by such agencies;
 - (b) Twenty per cent thereof to the criminal court fund of the applicable parish government.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 10 **AGENCY FUND - SPECIAL ASSET FORFEITURE FUND (Continued)**

- (c) Twenty per cent thereof to any District Attorney's office that employs attorneys who handle fee forfeiture actions for the state. This shall be paid into the District Attorney's 12 per cent (general) fund to be used for public purposes including, but not limited to use for prosecution, awards, support and continuing legal education.

Changes in the account are as follows:

| | |
|----------------------------|------------------|
| Balance: January 1, 1997 | <u>\$ 10,089</u> |
| Additions: | |
| Forfeitures received | \$29,133 |
| Interest earned | 151 |
| | <u>\$29,284</u> |
| Reductions: | |
| Forfeitures returned | \$ 3,482 |
| Forfeitures distributed | 13,666 |
| Miscellaneous expenses | 823 |
| | <u>\$17,971</u> |
| Balance: December 31, 1997 | <u>\$21,403</u> |

NOTE 11 **INSURANCE**

The District Attorney of the Twenty-Ninth Judicial District is exposed to risks of loss related to physical damage to assets, errors and omissions, and employee injuries. The District Attorney has purchased commercial insurance coverage for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three preceding years.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 12 EXPENDITURES – EXCESS OF ACTUAL OVER BUDGETED

Individual funds had actual expenditures over budgeted for the year ended December 31, 1997, as described below:

| Fund | Budget | Actual | Unfavorable Variance |
|-----------------------------------------------|----------|----------|----------------------|
| General Fund | \$77,557 | \$81,652 | \$4,095 |
| Special Revenue Fund - Pre-Trial Incentive | \$1,800 | \$1,878 | \$78 |

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
OF CHARLES PRAIRIE, ILLINOIS**

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

December 31, 2017

| | The 2012 | Closed | Comp | Encumbrances | Reserves | Fund Balances | Total |
|------------------------------------------|------------------|------------------|--------------|--------------|----------|---------------|------------------|
| | Year | Year | Encumbrances | Reserves | Reserves | Reserves | Reserves |
| ASSETS AND OTHER DEBITS | | | | | | | |
| Current and non-current | | | | | | | |
| Investments | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| Prepaid expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Commissions, salaries, employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exp from other governmental units | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS AND OTHER DEBITS | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other governmental units | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FUND EQUITY | | | | | | | |
| Fund Balance | | | | | | | |
| Reserved for audit services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deposited to 11-00 program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved - unexpended | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**REPORT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
IN CHARLES PARISH, LOUISIANA**

Continued to Report of Attorney General, and Councils in Joint Balance-
Sheet, Annual Plans

As of September 30, 2017

| | Assets | Due From | Due To | Due From | Due To | Assets | Liabilities |
|---------------------------------------------|-----------------|-----------------|---------------|----------------|-----------------|-----------------|-------------|
| Expenses | | | | | | | |
| Expenses (income) | | | | | | | |
| - Increase in fee, contribution | | | | | | | |
| - Provision for | | | | | | | |
| - income (loss) for | 8,071.00 | 5.28 | 83,348 | 189,888 | 8,071.00 | 8,071.00 | |
| - depreciation | 1,127.00 | 1,127.00 | | | 1,127.00 | 1,127.00 | |
| - interest and maintenance | | | | | | | |
| - insurance | | | | | | | |
| | <u>9,200.00</u> | <u>6,407.28</u> | <u>83,348</u> | <u>189,888</u> | <u>9,200.00</u> | <u>9,200.00</u> | |
| Equities | | | | | | | |
| - Court | | | | | | | |
| - General accounts | | | | | | | |
| - Miscellaneous funds | 94,841 | 94,841 | | | 94,841 | 94,841 | |
| - Expenses not added | 11,095 | 793 | | | 10,302 | 11,095 | |
| - Income | 888 | 487 | | | 401 | 888 | |
| - Miscellaneous | 1,441 | 194 | | | 1,247 | 1,441 | |
| - Assets not liquidated | 1,018 | 4,038 | | | 3,020 | 3,020 | |
| - Other | 1,018 | | | | 1,018 | 1,018 | |
| - Other (income) | 712 | 6,023 | | | 5,311 | 5,311 | |
| - Income | 888 | 1,018 | | | 1,130 | 888 | |
| - Other receipts | 11,888 | 43,888 | 44 | 875 | 44,815 | 43,888 | |
| - Total non-current | 1,018 | | | | 1,018 | 1,018 | |
| - Total non-current | 8,888 | 8,888 | | | 8,888 | 8,888 | |
| - Other | 8,888 | 8,888 | | | 8,888 | 8,888 | |
| - Compensation | | | | | | | |
| - Contingency | | | | | | | |
| - Program | | | | | | | |
| - Due taxes | | | | | | | |
| - Other | | | | | | | |
| - Total | | | | | | | |
| - Total non-current | | | | | | | |
| - Total | 94,841 | 112,155 | 44 | 875 | 106,715 | 94,841 | |
| | <u>94,841</u> | <u>112,155</u> | <u>44</u> | <u>875</u> | <u>106,715</u> | <u>94,841</u> | |
| Equity (Liability) for Attorney | | | | | | | |
| - Court (Assets-Liabilities) | | | | | | | |
| - Assets | 94,841 | | | | 94,841 | 94,841 | |
| - Liabilities | | | | | | | |
| - Total | 94,841 | | | | 94,841 | 94,841 | |
| | <u>94,841</u> | <u></u> | <u></u> | <u></u> | <u>94,841</u> | <u>94,841</u> | |
| State Treasury Assets | | | | | | | |
| - Assets | | | | | | | |
| - Total | | | | | | | |
| | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | |
| Balance of Accounts and Other Assets | | | | | | | |
| - Assets | 11,888 | 8,888 | 44 | 875 | 13,695 | 11,888 | |
| - Liabilities | | | | | | | |
| - Total | 11,888 | 8,888 | 44 | 875 | 13,695 | 11,888 | |
| | <u>11,888</u> | <u>8,888</u> | <u>44</u> | <u>875</u> | <u>13,695</u> | <u>11,888</u> | |
| Total Balance (Assets) of Year | | | | | | | |
| - Assets | 106,715 | 121,043 | 44 | 875 | 128,687 | 106,715 | |
| - Liabilities | | | | | | | |
| - Total | 106,715 | 121,043 | 44 | 875 | 128,687 | 106,715 | |

***INTERNAL CONTROL
AND
COMPLIANCE SECTION***





REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Harry J. Mead, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish Louisiana as of and for the year ended December 31, 1997, and have issued our report thereon dated March 5, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in

Honorable Harry J. Masol, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana
Page 2

relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

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

Stagni & Company

March 8, 1998
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT,
ST. CHARLES PARISH, LOUISIANA**
*Summary Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997*

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana.
 2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting (based on an Audit of Financial Statements in Accordance with Government Auditing Standards).
 3. No instances of noncompliance material to the financial statements of the District Attorney of the Twenty-Ninth Judicial District were disclosed during the audit.
 4. A management letter was not issued in connection with the audit of the financial statements.
- B.** There were no findings relating to the financial statements that are required to be reported in accordance with GAOAS.



**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT,
ST. CHARLES PARISH, LOUISIANA**

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1997

| | |
|-------------------------------------------------------------------------------------|--|
| SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS | |
| NONE | |
| SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS | |
| NONE | |
| SECTION III - MANAGEMENT LETTER | |
| NONE | |