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

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

***DECEMBER 31, 1997***

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

Release Date: 2-1-07



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

*FINANCIAL REPORT,  
INTERNAL CONTROL AND COMPLIANCE REPORT*

*DECEMBER 31, 1997*

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

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

As of and for the year-ended December 31, 1997

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

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

*As of and for the year ended December 31, 1997*

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***FINANCIAL SECTION***



## *INDEPENDENT AUDITOR'S REPORT*

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

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

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *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. 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 Seventeenth Judicial District, Lafourche Parish, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 1998, on our consideration of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Honorable Walter Nagain, Jr.  
District Attorney of the Seventeenth Judicial District  
LaFayette Parish, Louisiana  
Page 2

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements listed in the table of contents are prepared for purposes of additional analysis and are not a required part of the general-purpose financial statements of the District Attorney of the Seventeenth Judicial District, LaFayette 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 stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Stagni & Company*

Thibodaux, Louisiana  
February 13, 1998







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

Continued

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

For the year ended December 31, 2007

	General Fund	Special Revenue Funds	Total Governmental Funds
<b>REVENUES</b>			
Contributions	\$75,400	\$75,400	\$150,800
Grant income	65,000	130,200	195,200
Interest	1,700	1,400	3,100
Revenues from the sale of fixed assets	2,100	-	2,100
Total Revenues	<u>\$144,200</u>	<u>\$307,000</u>	<u>\$451,200</u>
<b>EXPENDITURES</b>			
Current			
Direct government - 2007			
Personnel services		124,200	124,200
Travel and conferences	20,800		20,800
Other operations	40,200	11,200	51,400
State and subgrants	12,800		12,800
Printing	600	6,000	6,600
Personnel benefits		1,220	1,220
Contractual	600		600
Utilities	4,800		4,800
Insurance	68,300	1,600	69,900
IT & program expenditures		90,100	90,100
Total current expenditures	<u>147,100</u>	<u>245,900</u>	<u>393,000</u>
Capital outlay	42,900		42,900
Debt service:			
Principal	9,600		9,600
Interest	400		400
Total Expenditures	<u>\$199,900</u>	<u>\$245,900</u>	<u>\$445,800</u>
Change (Decrease) of Restricted Fund Expenditures	(100,000)	100,000	(0.00)
<b>OTHER FINANCING SOURCES/USES</b>			
Operating transfers in/out	60,000	(60,000)	0
Loan Proceeds	10,000		10,000
Transfer from/ to other funds	<u>(70,000)</u>	<u>(70,000)</u>	<u>(0.00)</u>
<b>CHANGE (DECREASE) OF RESTRICTED ASSETS OF NON-FINANCING SOURCES CAPITAL ASSETS, DEBTS AND OTHER FINANCING SOURCES</b>			
	(10,000)	40,000	30,000
<b>FUND BALANCES</b>			
Beginning of year	160,300	60,000	220,300
End of year	<u>\$150,300</u>	<u>\$106,100</u>	<u>\$256,400</u>

See notes to financial statements.

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

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

For the year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Commissions	270,000	270,010	10
Interest	1,000	5,598	458
Revenues from the sale of fixed assets	1,000	1,220	220
Total Revenues	<u>272,000</u>	<u>276,828</u>	<u>4,828</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Travel and conventions	27,200	28,549	1,349
Office operations	42,210	49,120	6,910
Dues and subscriptions	13,400	13,888	488
Postage	700	877	177
Court costs	500	858	358
Utilities	3,000	4,818	1,818
Insurance	79,000	99,594	20,594
Total current expenditures	<u>158,810</u>	<u>197,506</u>	<u>38,696</u>
Capital outlay	40,000	40,552	552
Debt Service:			
Principal	0	3,400	3,400
Interest	0	455	455
Total Expenditures	<u>198,810</u>	<u>241,915</u>	<u>43,105</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(126,810)</u>	<u>(126,811)</u>	<u>(1)</u>
<b>OTHER FINANCING SOURCES/USES</b>			
Loan Proceeds	14,400	14,400	0
Operating transfers in/out	48,800	48,800	0
Total other financing sources/uses	<u>63,200</u>	<u>63,200</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCIAL USES	<u>(63,610)</u>	<u>(63,611)</u>	<u>(1)</u>
<b>CASH BALANCES</b>			
Beginning of year	156,000	156,000	0
End of year	<u>92,390</u>	<u>92,389</u>	<u>(1)</u>

See notes to financial statements.

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

Combined Statement of Revenues, Expenditures, and Changes in Cash Balances -  
Budget (non-GAAP) and Actual - Certain Special Revenue Funds

For the year ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Commissions	\$219,100	\$208,043	(\$9,957)
Grant income	219,800	192,025	(\$27,875)
Interest	7,800	8,400	1,592
Total Revenues	<u>\$446,700</u>	<u>\$408,468</u>	<u>(\$38,232)</u>
<b>EXPENDITURES</b>			
Current			
General government - judicial			
Personnel services	215,800	228,718	10,900
Office operations	30,200	10,897	7,413
Postage	9,800	9,080	0
Pension benefits	0	1,221	(1,221)
Insurance	2,500	2,421	150
IT/IT program expenditures	84,800	81,488	(7,400)
Total current expenditures	<u>\$349,100</u>	<u>\$363,225</u>	<u>\$14,125</u>
Excess (Deficiency) of Revenues Over Expenditures	\$95,600	76,418	(\$19,182)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	<u>\$67,600</u>	<u>\$67,600</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$163,200	\$144,018	(\$19,182)
<b>CASH BALANCES</b>			
Beginning of year	428,800	433,881	11
End of year	<u>\$592,000</u>	<u>\$577,899</u>	<u>(\$14,101)</u>

See notes to financial statements.

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

Notes to the Financial Statements

Note 1

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1904, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal 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 Lafourche Parish, Louisiana.

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

**A. Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2108, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since, The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana is an independently elected official, is legally separate and financially independent, the District Attorney of the Seventeenth Judicial District is a separate governmental reporting entity. There are unrecorded financial transactions between the Lafourche Parish Council (the Council) and the District Attorney where the Council provides office space and certain other operating expenditures for the District Attorney.

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

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

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

**A.      Reporting Entity (Continued)**

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

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

The above identified transactions between the District Attorney and the Parish Council are 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 Seventeenth Judicial District when applying them as a means of identifying potential component units of the Lafourche Parish Council.

The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, includes all funds, account groups and activities, 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 SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

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

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

**B.    Fund Accounting**

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The funds which the District Attorney use are governmental funds. 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 15:571.11, 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 SEVENTEENTH  
JUDICIAL DISTRICT  
Lafayette Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

**B. Fund Accounting (Continued)**

**Special Revenue Funds:**

Assessment Fund - The Assessment Fund is used to account for all fines collected in accordance with Louisiana Revised Statute 16:16, 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.

Worthless Checks Fund - The Worthless Check Collection For Special Revenue Fund consists of fines collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific for 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.

Child Support Incentive Fund - The Child Support 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 456 of the Social Security Act, to reduce or repay assistance payments.

Asset Forfeiture Fund - The Asset Forfeiture Fund is used to account for the District Attorney's portion of 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 SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

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

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

**B. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

**Bond Forfeiture Fund** – The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the foreclose of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The district attorney distributes the proceeds of the bond forfeitures in accordance with Louisiana Revised Statute 15:571.11 (L) and (M). The District Attorney of the Seventeenth Judicial District's portion of these proceeds are left in this fund until such time these funds are needed in his general operating fund.

**FINS Fund** – The FINS Fund consists of grant payments received from the Louisiana Department of Social Services to allow the District Attorney of the Seventeenth Judicial District to administer and implement Families in Need of Services Programs provided by Title VII of the Louisiana's Children's Code. This program provides a comprehensive family-systems approach to addressing the social needs of juvenile offenders and their families.

**Title IV-D Office Fund** – The Title IV-D Office Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1973, 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 SEVENTEENTH  
JUDICIAL DISTRICT  
Lafourche Parish, Louisiana**

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

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

**B. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

**Intervention Fund** - The 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.

**Victims Assistance Fund** - The Victims Assistance Fund accounts for amounts received from the State in accordance with Louisiana Revised Statute 38:17 to create in each judicial district a victims assistance program. The purpose of this program is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victims' services and rights as provided by law. The expenditures of this fund consist of salary and related benefits for a full-time victims assistance coordinator.

The account groups presented in the accompanying financial statements are the General Fixed Asset Account Group and the General Long-Term Debt Account Group. The general fixed asset account group is established to account for all fixed assets of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana. The general long-term debt account group is established to account for all unamortized general long-term liabilities of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana.

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

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

**Note J**      **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) to net current assets.

All governmental fund types use the modified accrual basis of accounting. 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: grant revenues and fines and assessments that are collected by another governmental body on the District Attorney's behalf. Interest earned is recorded when credited to the District Attorney's account. Fees for collecting worthless checks and for pre-trial intervention are recorded when collected by the District Attorney's office. Bond forfeitures and Asset forfeitures are also recorded when collected by the District Attorney's office.

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

Notes to the Financial Statements (Continued)

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

**D.      Budgets**

Budgets are adopted on a cash basis which is not consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and certain 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.

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

**E.      Cash and Cash Equivalents**

Cash and cash equivalents include demand deposits of the District Attorney of the Seventeenth Judicial District.

**F.      Receivables**

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

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

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

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

**G. Fixed Assets**

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed asset account group are not depreciated.

**H. 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.

**I. Compensated Absences**

The District Attorney has an informal policy for vacation and sick leave. Present clerical employees are allowed 10 days of vacation each year and 10 days of sick leave each year. Vacations and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded.

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

Notes to the Financial Statements (Continued)

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

**J. Interfund Transactions**

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

**K. 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.

**L. Memorandum Only - Total Column**

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

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

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

**Note 2      DEPOSITS**

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

State law also requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/PSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Seventeenth Judicial District.

Under the provision of GASB, pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

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

Cash and cash equivalents - carrying amount	\$ 542,135
Bank balance of deposits	548,318
Portion insured by FDIC/PSLIC	108,293
Balance uninsured and uncollateralized under GASB provision	440,025
Pledged securities under Louisiana law	708,310
Amount uninsured under Louisiana law	\$ 0

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

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

**Note 3**      **FIXED ASSETS**

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

	BALANCE 12/31/96	ADDITIONS	RETIREMENTS	BALANCE 12/31/97
Automobiles	\$ 14,858	\$ 16,929	\$ 18,884	\$ 12,903
Furniture & Fixtures	108,175	24,182	0	132,357
Household Improvements	2,893	1,231	0	4,124
Totals	\$ 125,926	\$ 42,342	\$ 18,888	\$ 149,380

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

The District Attorney currently pays the employee portion of health care and life insurance benefits, and the parish council pays the employer portion. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay the retiree's portion upon request. The District Attorney paid \$2,923 in post-retirement benefits for health insurance on behalf of one retiree at December 31, 1997.

**Note 5**      **LITIGATION AND CLAIMS**

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. 5.

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

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

**Note 6**      **PENSION PLANS**

All individuals who work at the District Attorney's office are paid by the Lafourche Parish Council and are consequently members of the Lafourche Parish Employees Retirement System. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for 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**      **EXPENDITURES OF THE DISTRICT ATTORNEY  
NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund, the Lafourche Parish Council or directly by the state. The salaries of the District Attorney and the assistant District Attorneys are paid by the state and the Lafourche Parish Council. The salaries of the office staff are paid by the Lafourche Parish Council. Also portions of rent, health insurance, and IV-D program expenditures are paid or absorbed by the Lafourche Parish Council. At December 31, 1997, the amount of the expenses paid or absorbed by these other agencies has not been determined.

**Note 8**      **BUDGETARY REPORTING**

Our Special Revenue Fund, the Victim Assistance Fund, did not have an adopted budget. Accordingly, the Combined Statement of Revenues, Expenditures, and Changes in Cash Balance - Budget (Non-GAAP Basis) and Actual - for the Special Revenue Fund omits the activity for this fund.



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

Notes to the Financial Statements (Continued)

**Note 8**      **BUDGETARY REPORTING** (Continued)

The following is a reconciliation of the funds omitted:

	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses - Actual	\$ 42,899
Subtotal excess applicable to fund not budgeted: Victims Assistance	1,223
Excess (deficiency) of revenues and other sources over expenditures and other uses - Budgeted	\$ 41,576

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

	General Fund	Certain Special Revenue Funds
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses (GAAP Basis)	\$ (28,478)	\$41,576
(Increase) decrease in revenues and receivables	(17,688)	(28,342)
Increase (decrease) in notes payable, accounts payable and accrued liabilities	(251)	181
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses (Budgetary Basis)	\$ (46,417)	\$ 3,415

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

Notes to the Financial Statements (Continued)

**Note 9**      **ADJUSTMENTS - EXCESS OF ACTUAL OVER BUDGETED**

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

Fund	Budget	Actual	Unfavorable Variance
<b>General Fund</b>	\$ 181,818	\$ 204,013	\$ (22,202)
<b>Special Revenue Funds:</b>			
FIN8	\$ 14,525	\$ 14,598	\$ (73)
IV-D Office	\$ 84,000	\$ 91,489	\$ (7,489)

**Note 10**      **DEFERRED COMPENSATION PLAN**

Employees of the District Attorney's Office contribute through payroll deductions to a deferred compensation program.

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

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

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

**Note 11**      **INTERFUND RECEIVABLES/PAYABLE**

Interfund receivables and payables for the individual funds at December 31, 1997 were:

<b>INDIVIDUAL FUND</b>	<b>INTERFUND RECEIVABLE</b>	<b>INTERFUND PAYABLE</b>
General Fund	\$ 958	
Assessment Fund	1,308	
Child Support Incentive Fund	583	
Bond Forfeiture	1,571	
IV-D Office Fund		\$ 4,419
Totals	\$ 4,419	\$ 4,419

**Note 12**      **OPERATING LEASES**

The District Attorney of the Seventeenth Judicial District maintained operating leases for five automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the five vehicles totaled \$17,391 for the year ending December 31, 1997. The monthly minimum lease rental for the five vehicles totaled \$1,791.

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

Notes to the Financial Statements (Continued)

Note 15

**RISK MANAGEMENT**

**LIABILITY INSURANCE**

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

<b>TYPE OF INSURANCE</b>	<b>LIMITS</b>	<b>DEDUCTIBLE</b>
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250/claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250/claim
Criminal Proceedings	\$ 50,000/claim	\$ 300/claim
Disciplinary Proceedings	\$ 7,500/claim	\$ 300/claim

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

**HEALTH INSURANCE**

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

Settlements have not exceeded insurance coverage in any of the three preceding years.

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

Notes to the Financial Statements (Continued)

**Note 14**      **LONG TERM DEBT**

The District Attorney entered into a promissory note for the purchase of a car during the fiscal year ending December 31, 1997. The interest on the noted is simple interest assessed on a variable rate basis at the rate per annum equal to 2% over the index, resulting in an initial rate of 4.25% per annum with monthly installments of \$438. The note matures March 2000. The lender holds as collateral security for repayment of the note one of the District Attorney's deposit accounts in general fund. The issuer drafts the monthly installments from this deposit account; the deposit account balance at December 31, 1997 was \$17,344.

The following is a summary of changes in the long-term obligations of the District Attorney for the year ending December 31, 1997:

	PAYABLE 12/31/96	INCURRED	RETIRED	PAYABLE 12/31/97
Note Payable	\$0	\$14,619	\$3,615	\$10,999

The annual requirements to amortize all notes outstanding at December 31, 1997 are as follows:

YEAR	PRINCIPAL	INTEREST	TOTAL
1998	\$4,736	\$181	\$4,917
1999	4,965	173	5,137
2000	1,273	9	1,284
TOTALS	\$10,965	\$362	\$11,327

*SUPPLEMENTAL INFORMATION*

*SECTION*







*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 Walter Napala, Jr.  
District Attorney of the Seventeenth Judicial District  
Lafourche Parish, Louisiana

We have audited the financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 1997, and have issued our report thereon dated February 13, 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 Seventeenth Judicial District, Lafourche 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. However, we noted certain immaterial instances of noncompliance that we have reported to management of District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana in a separate letter dated February 13, 1998.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney of the Seventeenth Judicial District, Lafourche 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

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

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 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.

*Stacy & Company*

February 13, 1998  
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT,  
LAFOURCHE 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, and the combining individual fund and account group financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche 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 Seventeenth Judicial District were disclosed during the audit.
4. A management letter was 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 GAO/AS.





# STAGNI & COMPANY, LLC

February 13, 1998

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

We have audited the financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana for the year ended December 31, 1997 and have issued our report thereon dated February 13, 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.

As Part of our examination, we have issued our report on the financial statements, dated February 13, 1998, and our report on internal control and compliance with laws, regulations, and contracts, dated February 13, 1998.

During the course of our examination, we became aware of the following matters which represent financial deviations of compliance or suggestions for improved internal controls:

## **SUGGESTION 1997-1:**

**Criteria/Condition/Cause/Effect** - The Louisiana Local Government Budget Act provides for a five (5%) percent unfavorable variance for revenues, expenditures, or fund balance, if the fund balance is used to balance the budget. Any excess over five (5%) percent requires budget amendment. Two of the District Attorney's funds had unfavorable expenditure variances and two funds had unfavorable revenue variances although budget amendments were performed. The General fund and the IV-D Office fund had underestimated expenditures by 12.21% and 8.82%, respectively, causing unfavorable expenditure variances. The Assessment fund had overestimated revenues by 22.23% and The Intervention fund had overestimated revenues by 37.45% causing unfavorable revenue variances over 5%.

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

### **SUGGESTION 1997-2:**

**Criteria** – According to LRS 39:1384, the district attorney shall prepare a comprehensive budget presenting a complete financial plan for the general fund and each special revenue fund for the ensuing fiscal year.

**Condition** – The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, failed to adopt a budget for the Victims Assistance Fund.

**Cause of Condition** – This fund was established during the last quarter of the fiscal year after receiving word that state funding would be available allowing district attorney's to hire a victims assistance coordinator.

**Effect of Condition** – The Combined Statement of Revenues, Expenditures, and Changes in Cash Balances – Budget (Non-GAAP) and Actual – Special Revenue Funds excludes this fund.

**Recommendation** – We recommend that the budget adopting process include the general fund and all special revenue funds. The budget amendment process should include steps to allow for funds established during the year.

### **SUGGESTION 1997-3**

**Criteria** – LRS 39:1306 states that “political subdivisions with total proposed expenditures of two hundred fifty thousand dollars or more from the general fund and any special revenue funds shall afford the public an opportunity to participate in the budgetary process prior to the adoption of the budget.”

**Condition/Cause/Effect** – The District Attorney had total proposed expenditures of \$ 551,260 from their general and all special revenues fund for which budgets were originally adopted. A public hearing was not held nor was a notice published stating that the proposed budgets were available for available for public inspection.

**Recommendation** – We recommend that the District Attorney's office following LRS 39:1306 by publishing a notice that the proposed budget is available for public inspection and notify the public of the date, time, and place of the public budget hearing. This notice must be published at least 10 days prior to the date of the public hearing. We also recommend that the District Attorney's office keep minutes on the public hearing.



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

Very truly yours,

*Sagni & Company*

J. David Sagni, CPA-LS  
Thibodaux, Louisiana



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

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

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
NONE	
<b>SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
NONE	
<b>SECTION III - MANAGEMENT LETTER</b>	
<b>BUDGET COMPLIANCE - UNFORGIVABLE VIOLATIONS -</b> We recommended that budget compliance be monitored more frequently in the funds (Assessment and N-D-Office) with unforgivable expenditure variances and all funds.	Unresolved - Management Letter Condition 1



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

Management's Corrective Action Plan  
For the Year Ended December 31, 1997

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
<b>NONE NECESSARY</b>	
<b>SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FISCAL AFFAIRS</b>	
<b>NOT APPLICABLE</b>	
<b>SECTION III - MANAGEMENT LETTER</b>	
<b>SUGGESTION 1987-1 BUDGET COMPLIANCE</b>	Revenues are non-accounting funds over which the Lafourche Parish District Attorney has no control. The Lafourche Parish District Attorney's office will closely monitor accounts and amend budgets as needed.
<b>SUGGESTION 1987-2 BUDGET ADOPTION</b>	Victims Witness Fund was a new fund in 1987 and was budgeted for and monitored in 1988. All funds go directly to the payment of salary of the Victims Witness Coordinator as established by law.
<b>SUGGESTION 1987-3 PUBLIC PARTICIPATION IN THE BUDGET PROCESS</b>	In the future, the District Attorney's office will publish notice that the budget is available for public inspection and will publish notification of the date, time, and place of the public hearing.