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**DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL
DISTRICT
TERREBONNE 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 auditor, 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 — AUG 2 8 1998 —



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

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

As of and for the year ended December 31, 1997

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

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

As of and for the year ended December 31, 1990

TABLE OF CONTENTS

	STATEMENT	PAGE
<u>FINANCIAL SECTION</u>		
Independent Auditor's Report		1
General Purpose Financial Statements		
Combined Balance Sheet - All Fund Types and Account Group	A	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	C	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Special Revenue Funds	C-1	6
Notes to Financial Statements		7
<u>SUPPLEMENTAL INFORMATION SECTION</u>		
Combining Balance Sheet - Special Revenue Funds	D	13
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	E	18

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

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

As of and for the year ended December 31, 1997

TABLE OF CONTENTS (CONTINUED)

	STATEMENT	PAGE
Statement of Changes in Assets and Liabilities - Agency Fund	F	19
<u>INTERNAL CONTROL AND COMPLIANCE SECTION</u>		
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards		20
Summary Schedule of Findings and Questioned Costs		22

FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the District Attorney of the Thirty-Second Judicial District, State of Louisiana, Parish of Terrebonne, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1997 as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Second Judicial District, State of Louisiana, Parish of Terrebonne. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated May 4, 1988, on our consideration of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's internal control structure and compliance with laws and regulations.

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

STAGN & COMPANY



Thibodaux, Louisiana
May 4, 1988

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

In accordance with Government Auditing Standards, we have also issued a report dated May 4, 1998, on our consideration of the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana's internal control structure and compliance with laws and regulations.

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STAGNI & COMPANY

Thibodaux, Louisiana
May 4, 1998



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

Combined Financial Sheet - All Fund Types and Account Group

December 31, 2007

	Governmental Fund Types			Account Group		Totals Miscellaneous Funds
	General Fund	Social Revenue Funds	Agency Fund	General Fund	Assets	
ASSETS						
Cash and Cash Equivalents	\$66,489	\$18,043	\$5,000			\$89,532
Due from Other Funds	3,285	94,858				98,143
Due from Others	8,881	7,907				16,788
Other Receivables		87,308				87,308
Prepaid Expenses/Ret		40				40
Fund Assets				\$94,358		\$94,358
TOTAL ASSETS	<u>\$78,655</u>	<u>\$205,952</u>	<u>\$5,000</u>	<u>\$94,358</u>		<u>\$384,955</u>
LIABILITIES, DEFICIT, AND STIPULATIONS						
Liabilities:						
Accrued Salaries and Benefits	\$ 1,875	31,398				33,273
Due to Other Funds	11,841	50,588				62,429
Due to Others	27,431	50,573	\$50,000			128,004
Stipulations	<u>27,855</u>	<u>32,772</u>	<u>50,000</u>			<u>110,627</u>
Equity and other credits:						
Investment in General Fund Assets				999,000		999,000
Fund Balance - unrestricted - unexpended	<u>287,854</u>	<u>244,778</u>				<u>532,632</u>
Total equity and other credits	<u>287,854</u>	<u>244,778</u>		<u>999,000</u>		<u>1,531,632</u>
TOTAL LIABILITIES, DEFICIT, AND OTHER CREDITS	<u>\$289,123</u>	<u>\$219,957</u>	<u>\$50,000</u>	<u>\$999,000</u>		<u>\$1,558,080</u>

See notes to financial statements.

Continued on 2

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

Consolidated Statement of Revenues, Expenditures, and Change in Fund Balances
All Governmental Fund Types

For the year ended December 31, 2027

	General Fund	Special Revenue Funds	Total (Miscellaneous Fund)
REVENUES			
Comptroller and fees	\$116,427	\$95,000	\$211,427
Grant income		233,178	233,178
Interest	1,088	3,070	4,158
Miscellaneous	328	1,228	1,556
Total Revenues	<u>\$117,743</u>	<u>\$332,476</u>	<u>\$450,219</u>
EXPENDITURES			
Current			
General government - judicial			
Grants to other agencies	75,000		75,000
Personal services	\$25,131	195,071	\$220,202
Office operations	11,258	26,588	37,846
Professional fees and services	10,000	2,150	12,150
Paper and maintenance	19,308	8,337	27,645
Loans payments	29,170	1,000	30,170
Training and seminars	24,448	3,777	28,225
Other	85,124	545	85,669
Insurance	\$5,000	2,000	\$7,000
Utilities and telephone	17,547	3,329	20,876
Total current expenditures	<u>\$282,031</u>	<u>\$212,833</u>	<u>\$494,864</u>
Capital outlay	78,000	81,000	159,000
Total Expenditures	<u>\$360,031</u>	<u>\$293,833</u>	<u>\$653,864</u>
Excess (Deficiency) of Revenues Over Expenditures	(\$142,288)	78,643	(\$63,645)
OTHER FINANCING SOURCES (USES)			
Operating transfers in-out	91,000	(113,000)	-22,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$51,288)	\$35,643	(\$15,645)
FUND BALANCES			
Beginning of year	\$25,000	\$84,475	\$109,475
End of year	<u>\$23,712</u>	<u>\$120,118</u>	<u>\$143,830</u>

See notes to financial statements.

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

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

For the year ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Contributions and assessments	(\$44,408)	\$482,820	(\$42,912)
Royal Refettoria	10,000	18,529	8,529
Miscellaneous	7,000	7,526	526
Total Revenues	<u>62,408</u>	<u>508,875</u>	<u>145,938</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services and benefits	230,700	328,122	97,422
General operating	215,000	308,820	93,820
Total current expenditures	<u>445,700</u>	<u>636,942</u>	191,242
Capital outlay	<u>65,000</u>	<u>78,589</u>	13,589
Total expenditures	<u>510,700</u>	<u>715,531</u>	204,831
Excess (Deficiency) of Revenues Over Expenditures	(48,292)	(106,656)	(58,364)
OTHER FINANCING SOURCES (USES)			
Operating leases in (out)	<u>0</u>	<u>13,528</u>	13,528
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(48,292)	(93,128)	(54,832)
CASH BALANCES			
Beginning of year	218,708	458,242	239,534
End of year	<u>170,416</u>	<u>365,114</u>	184,700

See notes to financial statements.

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

Contained Statement of Revenues, Expenditures, and Changes in Cash Balances -
Budget and Actual - Special Revenue Funds

For the year ended December 31, 1997

	Budget	Actual	Variance (Unfavorable)
REVENUES			
Commissions and assessments	222,000	290,532	(228,468)
Intergovernmental revenue	0	298,170	298,170
Miscellaneous	3,000	4,242	1,242
Total Revenues	<u>225,000</u>	<u>292,944</u>	<u>617</u>
EXPENDITURES			
Current			
General government - judicial			
Personal services	284,500	188,061	8,439
General operating	75,000	49,574	25,426
Total current expenditures	<u>359,500</u>	<u>237,635</u>	<u>32,185</u>
Capital outlay	30,000	15,000	15,000
Total expenditures	<u>389,500</u>	<u>252,635</u>	<u>51,385</u>
Excess (Deficiency) of Revenues Over Expenditures	25,500	79,312	51,812
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	1	(13,201)	(13,201)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	25,500	66,112	38,612
CASH BALANCES			
Beginning of year	184,500	184,473	(27)
End of year	<u>210,000</u>	<u>250,585</u>	<u>238,282</u>

See notes to financial statements.

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

Terrebonne Parish, Louisiana

Notes to the Financial Statements

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 38 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The thirty-second judicial district encompasses Terrebonne Parish, Louisiana.

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

A. Reporting Entity

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

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

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

Terrebonne Parish, Louisiana

Notes to the Financial Statements

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

A. Reporting Entity (continued)

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

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

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

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

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

Notes to the Financial Statements (Continued)

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

B. Fund Accounting

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

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

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

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

Notes to the Financial Statements (Continued)

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

C. Basis of Accounting

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

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

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

D. Budgets

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

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

Notes to the Financial Statements (Continued)

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgets (continued)

The proposed budget for the year ending December 31, 1997 was published in the official journal (The Hattiesburg Courier) on December 2, 1996. A public hearing was called on December 13, 1996 at the office of the District Attorney. There being no objections from the general public, the budget was adopted on that date. The original budget was not amended during the year.

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

E. Cash and Cash Equivalents

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

F. Receivables

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

G. Fixed Assets

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

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
TERREBONNE Parish, Louisiana**

Notes to the Financial Statements (Continued)

Page 7

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fixed Assets (continued)

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

D. Compensated Absence

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

E. Interfund Transactions

Quasi-internal 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.

F. Prepaid Items

Prepaid expenditures at December 31, 1997 consist entirely of the unexpired portion of insurance premiums which have been paid in advance.

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

Notes to the Financial Statements (Continued)

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

K. Memorandum Only - Total Column

The total column on the general-purpose 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.

Note J **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/SLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Thirty-Second Judicial District. Under the provision of GASB, pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

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

Notes to the Financial Statements (Continued)

Note 2 **DEPOSITS (continued)**

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

Cash and cash equivalents - carrying amount	\$800,218
Bank balance of deposits	\$418,732
Portion insured by FDIC/FSLIC	\$100,000
Balance uninsured and uncollateralized under GLSB provision	\$318,732
Pledged securities under Louisiana law	\$1,244,622
Amount uninsured under Louisiana law	\$0

Note 3 **FIXED ASSETS**

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

	Balance		Balance
	12/31/08	Additions	12/31/09
		Deductions	
Equipment and furniture	\$418,587	\$5,000	\$423,586
Weapons	1,800		1,800
Computer Equipment	955,922	12,550	968,472
Vehicles	0	4,418	4,418
Buildings and improvements	283,420	88,426	371,846
	<u>\$1,658,729</u>	<u>\$110,394</u>	<u>\$1,769,123</u>

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

Notes to the Financial Statements (Continued)

Note 4 **PENSION PLAN**

All individuals who work at the District Attorney's office are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parishwide Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System, a multi-employer cost-defined sharing, benefit pension plan. CASH receives certain disclosure for employers who maintain retirement plans for their employees. Both retirement systems mentioned above present the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees. The District Attorneys Retirement System's annual financial report includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys Retirement System, 2109 Denzler Street, New Orleans, Louisiana 70016-2091, or by calling (504) 943-6651.

Note 5 **EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE FINANCIAL STATEMENTS**

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

Note 6 **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 THIRTY-SECOND
JUDICIAL DISTRICT
TERREBINE Parish, Louisiana*

Notes to the Financial Statements (Continued)

Note 7

RISK AND INSURANCE

The District Attorney's Office is exposed to various risks of loss related to fire; theft; damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

SUPPLEMENTAL INFORMATION SECTION

SPECIAL REVENUE FUNDS:

WORTHLESS CHECK COLLECTION FUND - The Worthless Check Collection Fund consists of fees collected in accordance with Louisiana Revised Statute 15:115, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

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

AGENCY FUNDS:

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

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

Combining Balance Sheet - Special Revenue Funds

December 31, 1997

	Mortgage Check Collection Fund	Title RMO Fund	Total
ASSETS			
Cash and Cash Equivalents	\$170,878	\$19,375	\$190,253
Grant Receivables		67,389	67,389
Due from other funds	7,329	7,329	14,658
Due from others	7,807		7,807
Prepaid Expenses		40	40
TOTAL ASSETS	\$186,004	86,831	\$272,835
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accrued Salaries and Benefits	\$188		\$188
Due to Other Funds	8,888	\$5,000	13,888
Due to Others	10,873		10,873
Total Liabilities	19,949	5,000	24,949
Equity and other credits:			
Fund Balance - unrestricted - undesignated	166,054	81,831	247,885
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$185,898	86,831	\$272,729

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

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

For the year ended December 31, 2007

	Without Check Collection Fund	The B/O Fund	Total
REVENUES			
Commissions and fees	296,000		296,000
Grant income		235,170	235,170
Interest	3,171	804	3,975
Miscellaneous		1,120	1,120
Total Revenues	<u>300,171</u>	<u>236,994</u>	<u>537,165</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	61,087	198,084	259,171
Office operations	4,480	23,056	27,536
Training and seminars		3,777	3,777
Lenses		1,000	1,000
Professional fees and services		2,181	2,181
Insurance		2,088	2,088
Repair and maintenance	2,714	8,918	11,632
Rent and utilities		3,379	3,379
Other		640	640
Total Current Expenditures	<u>69,584</u>	<u>245,957</u>	<u>315,541</u>
Capital Outlay		<u>15,000</u>	<u>15,000</u>
Total expenditures	<u>69,584</u>	<u>260,957</u>	<u>330,541</u>
Excess (Deficiency) of Revenues Over Expenditures	230,587	-24,963	205,624
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>10,000</u>	<u>(7,500)</u>	<u>2,500</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	240,587	-32,463	208,124
FUND BALANCES			
Beginning of year	144,875	49,598	194,473
End of year	<u>385,464</u>	<u>171,935</u>	<u>557,399</u>

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

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

For the year ended December 31, 1997

Balance 12/31/96	\$7,589
ADDITIONS	
Assets forfeited	26,108
Interest earned	<u>934</u>
TOTAL ADDITIONS	<u>26,742</u>
DISBURSEMENTS	
Terrebonne Parish Sheriff	9,348
Terrebonne Parish Criminal Court Fund	3,138
Terrebonne Parish District Attorney	1,702
Louisiana District Attorney's Association	157
Bank Charges	<u>75</u>
TOTAL DISBURSEMENTS	<u>14,318</u>
Balance 12/31/97	<u>\$20,025</u>

INTERNAL CONTROL AND COMPLIANCE SECTION



STAGNI & COMPANY, LLC

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

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

We have audited the general-purpose financial statements of the District Attorney of the Thirty-Second Judicial District, a component unit of the Terrebonne Parish Consolidated Government for the year ended December 31, 1997 and have issued our report thereon dated May 4, 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 Thirty-Second Judicial District'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs on item 97-1.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Thirty-Second Judicial District'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 weaknesses in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements District Attorney of the Thirty-Second Judicial District

Honorable Joseph L. White, Jr.

Page 2

does not reduce to a relatively low level the risk that errors and irregularities in amounts that might be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control 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, LLC



Thibodaux, Louisiana

May 4, 1998

Honorable Joseph L. White, Jr.

Page 2

does not reduce to a relatively low level the risk that errors and irregularities in accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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, LLC

Thibodaux, Louisiana

May 4, 1998



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

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 Thirty-Second Judicial District, a component unit of the Terrebonne Parish Consolidated Government.
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. Two instances of noncompliance material to the financial statements of the District Attorney of the Thirty-Second Judicial District were disclosed during the audit.

97-1 BUDGET VARIANCE OVER 5%

The Local Government Budget Act requires that the chief executive officer or equivalent notify the governing authority during the year when actual revenues plus projected revenues to year end are under budget and expenditures plus projected expenditures to year end exceeded budgeted expenditures by two per cent or more (LSA-RS 39:1310). As December 31, 1997 actual revenues were under budgeted revenues by 8% and expenditures exceeded budgeted expenditures by 17%. We recommend regularly monitoring budget and actual expenditures for compliance with this law.

97-2 PROHIBITED DONATION OF PUBLIC FUNDS

The former District Attorney (who left office on January 18, 1997) made donations of \$25,000 each to 3 entities to assist crime victims in Terrebonne Parish. According to an attorney general's opinion sought by the current Terrebonne Parish District Attorney, this constitutes a prohibited donation of public funds under Article VII, Section 14 of the Louisiana Constitution of 1974. We recommend that the District Attorney's office seek an attorney general's opinion before making any donations of this kind to the public. We also recommend that the District Attorney's office form a written policy regarding donations to any entity.

4. There was a no management letter 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 GASBS.



**DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE 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	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE	

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

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

SECTION I- INTERNAL CONTROL AND COMPLIANCE INTERNAL TO THE FINANCIAL STATEMENTS	
BT-1 BUDGET VARIANCES OVER 5%	The reason for this variance is quite simply an accounting oversight by this office. In January 1997, prior to the beginning of my term as district attorney, the former district attorney made an expenditure of \$75,000 in the way of donations or grants to three non-profit public service agencies. Due to the accounting nature of this expense there were unanswered questions about these grants and the appropriate accounting entry to be made regarding them. Due to the ongoing discussions and the process of awaiting an attorney general's opinion on this matter the items were never posted as an expense of the office. Because these items never hit an expense account they were not considered when we prepared the 1997 budget statements. Therefore we missed the projected expenditures for the office by an amount much larger than we would have had the particular situation not existed.
BT-2 PROHIBITED DONATION OF PUBLIC FUNDS	On or before January 10, 1997, the former district attorney awarded three (3) separate entities grants in the amount of \$25,000 each. The Honors, Geriatric High School and Acadiana Technical College with all awarded grants from district attorney's office discretionary funds to provide the education of numerous at risk students and improve the educational, law enforcement and judicial systems within Terrebonne Parish. It seems that there is conflicting stories as to whether this expenditure is appropriate. According to staff members that were employed in the last administration the former district attorney had requested and received an attorney general's opinion that indicated that such expenditures were legal and appropriate if they were given in the form of grant rather than a donation. Subsequently, we have received an opinion contrary to that stated. In any event, the grant or donation was made in early 1997, before I began my term of office.

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

Management's Corrective Action Plan
For the Year Ended December 31, 1987

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE NECESSARY	