

Annual Financial Report For the Years Ended December 31, 1998 and 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 evailable 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 7-21-99

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Financial Statements For the Years Ended December 31, 1998 and 1997

Table of Contents

<u>Statement</u> <u>Schedule</u> <u>Page No.</u> 5 Independent Auditor's Report Financial Statements: Combined Balance Sheet - All 7 А Fund Types and Account Group Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental 9 \mathbf{B} . Fund Types Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual- General and Special Revenue Funds for the year 12 C ended December 31, 1998 Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual- General and Special Revenue Funds for the year 15 D ended December 31, 1997

-2-

Financial Statements For the Years Ended December 31, 1998 and 1997

Table of Contents - Continued

<u>Statement</u> <u>Schedule</u> <u>Page No.</u>

Individual Fund Financial Statements:

- · · · ·-

Special Revenue Funds:

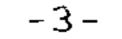
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Combining Balance Sheet

December 31, 1998	Έ	19
Combining Balance Sheet December 31, 1997	F	20
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1998	G	21
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1997	Η	23
Fiduciary Fund Type - Agency Funds Restitution Fund and Assets Forfeiture Trust Funds		25
Statement of Changes in Assets and Liabilities for the years ended December 31, 1998 and 1997	I	26
Notes to the Financial Statements		27
Other Reports Required By Governmental Auditing Standards		



· · · · · ·

Financial Statements For the Years Ended December 31, 1998 and 1997

Table of Contents - Continued

<u>Statement</u> <u>Schedule</u> <u>Page No.</u>

Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133

Schedule of Expenditures of Federal

46

Awards

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•

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government		
Auditing Standards		49
Schedule of Findings and Questioned Costs		5 1
Supplemental Information Schedule:		
Schedule of Changes in the Balance of Restitution to Victims	1	53

-4-

RONALD W. GARRITY, APAC

CERTIFIED PUBLIC ACCOUNTANTS

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RONALDW.GARRITY,C.P.A.

VERLAJ.O'KEEFE,C.P.A.

MEMBER AMERICAN INSTITUTE OF CPA'S SOCIETY OF LOUISIANA CPA'S

INDEPENDENT AUDITOR'S REPORT

The Honorable Walter P. Reed District Attorney of the Twenty-Second Judicial District State of Louisiana Parishes of St. Tammany and Washington

We have audited the accompanying financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana as of December 31, 1998 and 1997; and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Our responsibility is to express an opinion on these financial statements based on my audit.

We conducted our audit in accordance with generally accepted auditing standards, and <u>Government Auditing Standards</u> issued by the Comptroller 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 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 financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 1998 and 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 1998 and 1997, and the results of operations of such funds for the years then ended in conformity with

generally accepted accounting principles.

-5-

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter P. Reed Page 2

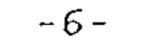
As discussed in Note 7 to the financial statements, the District Attorney of the Twenty-Second Judicial District is a defendant in a lawsuit alleging malicious prosecution. The District Attorney of the Twenty-Second Judicial District has filed a motion asking for prosecutorial immunity. No trial date has been set. The ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed as Information Schedules," in the table of contents is "Supplemental presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Also, the schedule of expenditures of federal awards is presented as required by the U.S. Office of Management and Budget Circular A-133. Such information has been subjected to the auditing procedures applied in the audit of the component unit, combining and individual fund and account group financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1999 on our consideration of The District Attorney of the Twenty Second Judicial District's internal control structure and a report dated June 10, 1999 on its compliance with laws and regulations.

Conald Long CPA

June 10, 1999



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e from Other Govern. e from Other	entity - -	- 1,056	1 1	1 1	1.056	()	, 056	, ,	, ,	- 1,056
			, , ,	832,216	832,216	 			792,489	792,489
OTAL ASSETS	\$ 852,897	\$141, * ===	\$389,536 ====*=	\$832,216 ==*====	€ * 3 = € * 3	\$ 774,618 ====================================	\$100,456 ======	\$343,676 =======	\$792,489 *===*	\$2,011,239 ==*=====

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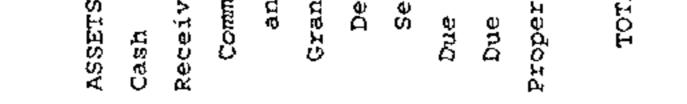
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The accompanying notes are an integral part of these financial

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		DISTRICT	RICT ATTORNEY	AFT OF THE	TWENTY - SECOND	CN				
			JUDICIAL	CIAL DISTRICT	1 CI					
			STATE	E OF LOUISIANA	IANA					
		Parishes	shes of St.	Tamany	and Washington	CO LO				
									State	Statement A
	Со Со Со	Combined Balance	Sheet	el -	Fund Types and A	Account Group			(Cont	(Continued)
			December	31, 1998	and 1997					
			1998	1				1997	 	
	GOVE	GOVERNMENTAL	FIDUCIARY	~.		GOVERNM	ENTAL	FIDUCIARY		
	CINUL	D TYPES	Edit Chur	63		FUND TYPES	YPES	FUND TYPE	(2)	
	GENERAL			ACCOUNT		CENERAL			ACCOUNT	
	FUND			GROUP -		CINUT			GROUP -	
	(DISTRICT	SPECIAL		GENERAL	TOTALS	(DISTRICT	SPECIAL		GENERAL	TOTALS
	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEMO	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEM)
	EXPENSE)	FUNDS	FUNDS	ASSETS	(ATNO	expense)	FUNDS	FUNDS	ASSETS	(ATNO
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(4 9 9 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	₩ 		, , , , , , , ,) / / /
LIABILITIES AND FUND EQUITY Liabilities.										
Accounts payable and accru	eđ									
liabilíties	\$ S,003	\$ 19,515	، ب	। रू	\$ 24,518	ر ب	\$ 18,249	י גא	י גא	\$ 18,249
Trust funds payable	L	ï	389,536	ı	389,536	1	,	343,576	,	343,675
Due to State of Louisiana	,	5,097	,	·	5,097	,	5,097	·	,	5,097
	, , , ,					(()))))))))))))))))))))))))))))))))))))			/ • • • •	
Total Liabilities	5,003	24,612	389,536	ı	419,151	j	23,346	343,676	ı	367,022
Fund Equity:										
Investments in general										
fixed assets	I	ı	1	832,215	832,216	,	١	·	792,489	792,489
Fund balances:										•
Undesignated-unrestricted	847,894	117,107	ı	ı	365,001	774,618	77,110	ı	i	851,728
)						
Total Fund Equity	847,894	117,107	I	832,215	1,797,217	774,618	77,110	۱	792,489	1,644,217
)	* * * * *			1 		1 6 1 4 4 4	
TOTAL LIABILITIES AND FUND EQUITY	\$ 852.397	\$141.719	5389 535	5832 J16	47.716.368	913 577 S				
							00**00+>	010,0700	V 142,403	4 2, 011,239
	16 27 24 29 20 20 20 20 20 20 20 20 20 20 20 20 20		11 61 99 91 91 91		41)1 12 17 14 14 14 14 14) 		4) 11 11 11 11 11 11 11	7) 10 10 10 10 10 11
				I						
The accom	accompanying notes	are an	integral part	t of these	financial	statements.				

		DISTRICT	RICT ATTORNEY	NEY OF THE	TWENTY - SECOND	CN				
			JUDICIAL	CIAL DISTRICT	ICT					
			STATE	E OF LOUISIANA	IANA					
		Parishes	0	тап	and Washington	цо				
									State	Statement A
	Со По По	Combined Balance	Sheet	IIN .	Fund Types and A	Account Group			(Cont	(Continued)
			December	31, 1998	and 1997					
		4 	1998					1997	∎ ₹ ↓ ↓ ↓	
	GOVE	GOVERNMENTAL	FIDUCIARY	2		GOVERNMENTAL	ENTAL	FIDUCIARY		
	GNUJ	O TYPES	FUND TYPE	64		FUND T	TYPES	FUND TYPE		
	GENERAL			ACCOUNT		CENERAL			ACCOUNT	
	FUND			GROUP -		TUND			GROUP -	
	(DISTRICT	SPECIAL		GENERAL	TOTALS	(DISTRICT	SPECIAL		GENERAL	TOTALS
	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEMO	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEM)
	EXPENSE)	SONDA	FUNDS	ASSETS	(ATNO	expense)	FUNDS	FUNDS	ASSETS	(ATNO
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	())		4 9 9 4 2 8	• • • • •	1 1 1 1)]) /)
LIABILITIES AND FUND EQUITY Liabilities.										
- 2041 - 4444444444444444444444444444444444										
Accounts payable and accru	leđ									
liabilities	\$ 5,003	\$ 19,515	۰ م	י אז	\$ 24,518	, •>	\$ 18,249	י גא	י גי	\$ 18,249
Trust funds payable	L	,	389,536	·	389,536	1	,	343,576	,	(")
Due to State of Louisiana	,	5,097	ı	ı	5,097	¢	5,097	. I	ı	5,097
	 								/ 	
Total Liabilities	5,003	24,612	389,536	ı	419,151	ţ	545.52	777 F4F		260 C35
1.1.1 Provi 1.1.1.										
: វา 1953										
Investments in general										
fixed assets	I		1	832,215	832,216	,	١	۲	792,489	792,489
Fund balances:										
Undesignated-unrestricted	847,894	117,107			365,001	774,618	77,110	,	ı	851,728
) 1 1 1			
Total Fund Equity	847,894	117,107	I	832,215	1,797,217	774,618	77,110	1	792,489	1,644,217
									1 f 1 1 4 4 4 1	
TOTAL LIABILITIES										
AND FUND EQUITY	\$ 852,897	\$141,719	\$389,536	\$832,215	\$2,216,368	\$ 774,618	\$100,456	\$343,676	\$792,489	\$2,011,239
	n an				AL Di di Di di Di di Di di				420224	7) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
The accom	accompanying notes	are an	integral par	rt of these	financial	statements.				

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		DISTRICT	RICT ATTORNEY	NEY OF THE	TWENTY - SECOND	CN				
			JUDICIAL	CIAL DISTRICT	ដ្					
			STATE	E OF LOUISIANA	IANA					
		Parishes	shes of St.	. Tammany and	and Washington	co				
									State	Statement A
	Со П О	Combined Balance	Sheet	ILA -	and	Account Group			(Cont	(Continued)
			December	31, 1998	and 1997					
			1998					1997	 	
	GOVE	GOVERNMENTAL	FIDUCIARY	b -1		GOVERNMENTAL	ENTAL	FIDUCIARY		
	EUND	O TYPES	FUND TYPE	63		T CINUT	TYPES	FUND TYPE		
	GENERAL			ACCOUNT		CENERAL			ACCOUNT	
	FUND			GROUP -		CIND			GROUP -	
	(DISTRICT	SPECIAL		GENERAL	TOTALS	(DISTRICT	SPECIAL		GENERAL	TOTALS
	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEM)	ATTORNEY'S	REVENUE	AGENCY	FIXED	(MEM)
	EXPENSE)	FUNDS	FUNDS	ASSETS	(A'INO	expense)	FUNDS	FUNDS	ASSETS	(ATNO
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	()))		4 9 9 4 4 8	4) 1) 1) 1		, , , , , , ,) , , , , , , , , , , , , , , , , , , ,
LIABILITIES AND FUND EQUITY										
:satittropin										
Accounts payable and accru	ed									
liabilities	\$ 5,003	\$ 19,515	، ج	י אז	\$ 24,518	, •••	\$ 18,249	י גי	י ני	\$ 18.249
Trust funds payable	ŀ	í	389,536	•	(ግ	1		343.576	,	г
Due to State of Louisiana	,	5,097	. 1		5,097	Ļ	5,097) 	ı	
	, , , , , , , , , , , , , , , , , , ,									
TOTAL TUTALIAN	200 B	()))	ί. Γ. Ο Γ.						/ 	
		770'77	9 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ı	4 17, ISI	ł	23,346	343,676	ı	367,022
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Investments in general										
fixed assets	I	ı	1	832,216	832,216	,	•	١	792,489	792.489
Fund balances:										•
Undesignated-unrestricted	847,894	117,107	ı	ı	965,001	774,618	77,110	ŗ	ı	851,728
Total Fund Equity	847,894	117,107	I	832,215	1,797,217	774,618	77,110	۱	792,489	1,644,217
							4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	 	1 6 1 4 4 4 1	
TOTAL LIABILITIES										
AND FUND EQUITY	\$ 852,897	\$141,719	\$389,536	\$832,215	\$2,216,368	\$ 774,618	\$100,456	\$343,676	\$792,489	\$2,011,239
	NA A MANA ANA ANA ANA ANA ANA ANA ANA AN				AL A					2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
							 - 	4 	1 1 1 1	/))))))))))))))))))))))))))
The accom	accompanying notes	are an	integral part	t of these	financial	statements.				

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		Statement B					INTAL	TYPES			LAL TOTAL	ENUE (MEMO	(XTNO S(~		- \$ 353,791	854 37,738			,432 233,432	,395 105,395	1,315 10,315	,500 17,500	,156 11,156	,486 38,486	160,993 160,993	- 218,567	,815 50,815	- 2,565	- 12,669	- 69,129		,945 \$ 1,322,551		
		Stat				-7991	GOVERNMENTAL	FUND TY	IAL	~	ICT SPECIAL	SY'S , REVENUE	SGNDA (BSI			\$ 161	84			233,	105,	10,	17	11,	38,		67	50,	65	669	129	• • •	05 \$628	1	
SECOND	F	í	es,	Fund Types	1997				GENERAL	FUND	(DISTRICT	ATTORNEY	EXPENSE)			\$ 353,791	36,884			ſ		I		,	,	I	218,56	•	2,565	12,6	69,1		\$ 693,605		
WENTY -	and Washington		Statement of Revenue, Expenditures	overnmental	31,1998 and		.1				TOTAL	(MEMO	(ATNO	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		\$ 516,413	29,350			354,465	73,959	52,910	24,000	13,784	50,000	179,595	204,550	94,355	1,548	31,245	63,003		\$1,689,177		
ATTORNEY OF THE T JUDICIAL DISTRICT STATE OF LOUISIANA	1 F		nt of Revenue	Balances-All G	Years Ended December	8661	GOVERNMENTAL	FUND TYPES			SPECIAL	REVENUE	SANDS	4 		، م	1,200			354,465	73,959	52,910	24,000	13,784	50,000	179,595	,	94,355	1,476	I	ŀ		\$845,744		
DISTRICT A) JUI STI	Darichec of '	•		÷.					GENERAL	PUND	(DISTRICT	ATTORNEY'S	EXPENSE)			\$516,413	28,150			ł	ł	I	ı	·	1	I	204,550	ı	72	31,245	63,003] 	\$843,433) - 	
	μ		Combined	and Changes	For the										REVENUE	Commission on fines and forfeitures	Use of money and property – interest earnings	Grant from Louisiana Department of	Social Services:	Reimbursement of administrative costs	Incentive payments	Grant – Violent Crime Prosecution	Grant – Victim Assistance Program	Grant - Juvenile Comm. Svc. Program	Grant - From State of Louisiana	Fees - Fées account	Fees from various entities	Diversionary Program	Other revenue	Asset Forfeiture Revenue	Bond Forfeiture		Total Revenue		

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ent B nued)		TOTAL (MEMO ONLY)	815,153 8,357	235,227 39,755 358,315 117,302	,574,109 (251,558)
Statement H (Continued)	GOVERNMENTAL FUND TYPES	SPECIAL REVENUE FUNDS	\$ 815,153 \$ '	48,931 (772) 24,980 13,432	901,724 I \$ \$(272,778) \$ \$
	- Types 	GENERAL FUND (DISTRICT ATTORNEY'S EXPENSE)	\$ 8,357	186,296 40,527 333,335 103,870 	672,385 \$ 21,220
TWENTY-SECOND CT ANA ANA nd Washington , Expenditures,		TOTAL (MEMO ONLY)	\$1,024,454 10,405	311,897 43,167 53,605 132,376	1,575,904
NEY OF THE CIAL DISTRI S OF LOUISI . Tammany a of Revenue	ed December 31 1998 GOVERNMENTAL FUND TYPES	SPECIAL REVENUE FUNDS	\$1,024,454	71,868 (2,161) - 14,731	\$1,108,892 \$ (263,148) \$
DISTRICT A Parishes o Combined State	•	GENERAL FUND (DISTRICT ATTORNEY'S EXPENSE)	\$ - 10,405	240,029 45,328 53,605 117,645	467,012 \$376,421
	Υ		EXPENDITURES General Government - Judicial: Salaries and related benefits Travel Materials and supplies:	Office Automobile Capital expenditures Other expenditures	Total Expenditures EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES

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۲) ۲	Variance	\$126,413	(13,650)	189,455	(26,041)	(2,090)	(26,000)	(1,216)	·	11,003	29,595	(10,450)	64,355	(4,452)	16,245		114,5655	••••
(Мето	Actual	\$ 516,413	29,350	354,465	73,959	52,910	24,000	13,784	50,000	63,003	179,595	204,550	94,355	I,548	31,245		\$1,589,177	*
Total	Bucget	\$ 390,000	43,000	165,000	100,000	55,000	50,000	15,000	50,000	52,000	150,000	215,000	30,000	6,000	12,000		\$1,336,000	
Funds	Variance	י י י י י י י	200	189,465	(26,041)	(2,090)	(26,000)	(1,216)	,	,	29,595	,	64,355	(4,524)	I	+ 	\$223,744	• •
ial Revenue Funds	Actual	1 1 1	1,200	354,465	73,959	52,910	24,000	13,784	50,000	,	179,595	•	94,355	1,476	·		\$845,744	

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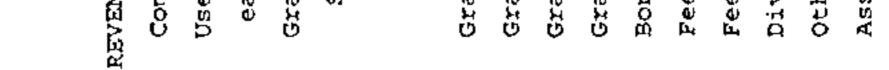
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Combined Statement of Revenue, Expenditures, and Changes - Budget (GAAP Basis) and Actual ATTORNEY OF THE TWENTY - SECOND of St. Tammany and Washington Specié 1998 General and Special Revenue Funds \$622,000 150,000 55,000 50,000 15,000 30,000 6,000 1,000 50,000 165,000 100,000 Budget For the Year Ended December 31, 1 LOUISIANA 1 Ŷ ۲ DISTRICT 1 (13,850) 126,413 (10,450) 16,245 72 11,003 \$129,433 L ļ Variance I. • ► 1 1 1 ۰. • (1) (1) JUDICIAL . ŝ STATE General Fund 31,245 204,550 72 I. \$516,413 28,150 \$843,433 63,003 ----Actual 1 г Τ. н 1 1 1 1 1 I. Fund Balances DISTRICT Parishes 52,000 15,000 42,000 \$714,000 \$390,000 215,000 Budget J. ł 1 ł Т 1 4 I Т 1 • Grant - Violent Crime Prosecution Grant - Victim Assistance Program Grant - Juvenile Comm. Svc. Program Grants- from State of Louisiana Bond forfeiture revenue Fees - Fees account Fees from various entitites Diversionary Program Other revenue Asset forfeiture revenue REVENUE Commission on fines and forfeitures Use of money and property - interest earnings Grant from Louisiana Department of and property - interest fines and forfeitures Reimbursement of admin. costs Incentive payments Services: TOTAL REVENUE Social

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(2,833) (146,395) 27,376 2,405 126,897 Variance \$299,454 306,904 Total (Memo Only) 132,376 53,605 43,167 \$1,024,454 1 10,405 1 311,897 1,575,904 1 | | | | | | | | ¢ Actual Ţ 1 1 1 1 I. 111, • 105,000 46,000 8,000 725,000 185,000 200,000 1,269,000 1 1 Budget ł 1 L 1 \$2 ÷. (12,161) (75,000) (269) 299,454 11,868 223,892 ł ų. Variance • 1 1 1 1 1) ial Revenue Funds i i v (191,2) 71,868 \$1,024,454 I. 14,731 1,108,892 Actual 1 1 1 1 1 1 1

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		STATE	TE OF POULSIANA	ANAIS	
	Par	Parishes of S	St. Tammany	and Washington	ton
	Combined Statement	of	venue, Expe	Revenue, Expenditures, and Changes	nd Changes i
	Fund Balances	,	Budget (GAA	(GAAP Basis) and	Actual
	Ğ	General and	Special Revenue	evenue Funds	
	For	the Year	Ended December	der 31, 1998	Ø
	Ŷ	General Fu	Fund	Special	ial Revenue
					•
	Budget	Actual	Variance	Budget	Actual
		() 		1 	
ENDITURES					
eral Government - Judicial:					
ilaries and related benefits	י איז	, জ	, ب	\$ 725,000	\$1,024,454
cavel	8,000	10,405	2,405	ı	,
iterials and supplies:					
Office	125,000	240,029	115,029	60,000	71,868
Automobile	36,000	45,328	9,328	10,000	(191,2)
upital expenditures	125,000	53,605	(71,395)	75,000	ı
ther expenditures	900,000	117,645	27,645	15,000	14,73I
Total Expenditures	384,000	467, D12	83,012	885,000	1,108,892
		f 			
ISS (DEFICIENCY) OF REVENUE					,
TER EXPENDITURES	\$ 330,000	\$376,421	\$ 46,421	\$ (263,000)	\$(263,148)
		())))) 	

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	DISTRICT ATTORNEY OF THE TW JUDICIAL DISTRICT	THE TWENTY-SECOND STRICT	CIN.				
		SIANA					
	191	and Washington	no				
						Statement	ment C
Com	Combined Statement of Revenue, Expe	Expenditures, and	Changes	іп		(Cont	(Continued)
	Fund Balances - Budget (GAAP	Basis) and	Actual				
	General and Special Re	Revenue Funds					
	For the Year Ended December	dber 31, 1998					
	General Fund	Special	al Revenue	Funds	Total	l (Memo Only)	~
	Budget Actual Variance	Budget	Actual	Variance	Budget	Actual	Variance
(DECENTRY CONTRACTOR (TREEC)							
action in the second	י איי עי	\$263,000	\$303.145	\$ 40.145	\$ 263,000	\$303.145	\$40.145
	(262 000) (302 145)				_	(303 145)	(40 14E)
τα τατια τ					1000,0041		
otal Other Financing Sources (Uses)	ss) (263,000) (303,145) (40,145)	263,000	303,145	40,145	ı	ſ	ı
I		8 5 6 8 8 8					
S (DEFICIENCY) OF REVENUE							
OTHER FINANCING SOURCES OVER							
ENDITURES AND OTHER FINANCING USES	S \$ 67,000 73,276 \$ 6,276	ŀ	39,997	\$ 39,997	\$ 67,000	113,273	46,273

BALANCES AT BEGINNING OF YEAR	774,618		77,110			851,728	
BALANCES AT END OF YEAR	\$ 847,894		\$117,107	,		\$ 965,001	
			14 14 14 14 19 10				

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The accompanying notes are an integral part of these financial st

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Tot: EXCESS AND O7 EXPENI OTHER F. Opera FUND BA FUND BA

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al Revenue Funds Expenditures, and Changes Actual TWENTY - SECOND Tammany and Washington w **60** For the Year Ended December 31, 1997 Speci (GAAP Basis) and General and Special Revenue Funds 21,000 4,000 5,700 1,900 Z8,000 144,000 164,000 \$568,600 200,000 • • Budget I. ŧ 1 • . 1 1 ŝ LOUISIANA ŧ. DISTRICT THE (7,395) (4,331) 1 2,565 1,557) | | Variance • 17,129 (5,116) \$(10,209) 1 . ATTORNEY OF L L 1 1 4 1 1 I of Revenue, , - Budget STATE OF JUDICIAL . 1 . of St. ŵ General Fund 1 ٩ 12,669 2,565 Actual 36,884 353,791 69,129 218,567 693,605 I 1 I I I. 1) 1 k Fund Balances • 1 1 1 | | | • 1 F 1 • DISTRICT Parishes Statement 1 I. ١. . ŝ ŝ) 1 1 Z17,000 \$701,000 17,000 42,000 \$373,000 Budget 52,000) | | | | 4 i • 1 1 1)
)
1 Combined J. I. interest ч О Svc. Program Commission on fines and forfeitures Use of money and property - interes' earnings Grants from Louisiana Department of Social Services: Reimbursement of admin. costs Incentive payments Grant - Vichent Crime Prosecution Grant - Victim Assistance Programs Grant - Juvenile Comm. Svc. Program Grants - From State of Louisiana Bond Forfeitures Fees - Fees account Fees from various entities Diversionary Program Other revenue Asset forfeiture revenue - Victim Assistance Programs Total Revenue

il Revenue	Funds	Total	(Memo Only)	
		4) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	r 1 1 1 1 1 1 1
Actual	Variance	Budget	Actual	Variance
		1 1 1 1 1 1		
ı	۰ ۱ ۱	\$ 373,000	\$ 353,791	\$(19,209)
854	(1,046)	43,900	37,738	(6,162)
233,432	33,432	200,000	233,432	33,432
105,395	(38,605)	144,000	105,395	(38,605)
10,315	10,315	I	10,315	10,315
17,500	17,500	,	17,500	17,500
11,156	7,156	4,000	11,156	7,156
38,486	10,486	28,000	38,486	10,485
ı	I	52,000	69,129	17,129
160,993	(3,007)	164,000	160,993	(3,007)
۱	ı	217,000	218,567	1,567
50,815	29,815	21,000	50,815	29,815
ı	(2,700)	5,700	2,565	(3,135)
·	ı	17,000	12,669	(4,331)
		4)	1 	8
528,946	\$ 60,346 \$	\$1,269,600	\$1,322,551	\$ 52,951

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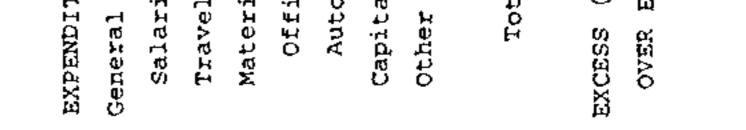
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	DIS	DISTRICT ATT(ATTORNEY OF THE	TWENTY - SECOND	CINO				
		БС	JUDICIAL DISTRICT	101					
		STI	STATE OF LOUISIANA	IANA					
	Pa	Parishes of 9	St. Tammany	and Washington	ton				
								Stat	Statement D
	Combined State	Statement of Re	Revenue, Expe	Expenditures, a	and Changes	in		(Con	(Continued)
	Fund Be	Balances - I	Budget (GAAP	(GAAP Basis) and	Actual				
				~					
	FOT	the Ye	Ended December	ber 31, 1997	5				
		General Fl	Fund	Special	ial Revenue	Funds	То	Total (Memo On	Only)
))) 	, , , , , , , , , , , , , , , , , , , ,	 	
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
	f } }				 				
PENDI TURES									
neral Government - Judicial:									
Salaries and related benefits	، ئ	। इत्र	ہ ج	\$700,000	\$ 815,153	\$115,153 \$	700,000	\$ 815,153	\$ 115,153
Lavel	7,100	8,357	1,257		ı	\$	7,100	8,357	1,257
Materials and supplies:									
Office	121,000	186,296	65,296	34,000	48,931	14,931	155,000	235,227	80,227
Automobile	27,000	40,527	13,527	(2,400)	(172)	1,628	24,600	39,755	15,155
Capital expenditures	120,000	333,335	213,335	000'06	24,980	(65,020)	210,000	358,315	148,315
Other expenditures	87,000	103,870	16,870	9,000	13,432	4,432	96,000	117,302	21,302
		1 1 1 7 1)]]]						
Total Expenditures	362,100	672,385	310,285	830,600	901,724	71,124 \$1	1,192,700	\$1,574,109	381,409
					• • • •	•	*	, , , , , , , , , , , , , , , , , , ,	
CESS (DEFICIENCY) OF REVENUE									
VER EXPENDITURES	\$338,900	\$ 21,220	\$(317,680)	\$ (262,000)	\$ (272,778)	\$(T0,778)	\$ 76,900	\$ (251,558)	\$ (328, 458)
					/	• • • • • • • • • • • • • • • • • • • •))]] [[]]]]	
			I						
The accompanying	g notes are an	integral p	part of these	e financial	statements	_			

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Special Revenue Funds 1 1 4 1 and Changes in (32,770) (54,291) • 77,110 240,008 \$294,299 109,880 1 | | | | | | | | | 11111111111 Actual and Actual f T T 1 TWENTY - SECOND and Washington ÷ 1 1997 Special Revenue Funds 262,000 \$262,000 , Budget 1 ļķ of Revenue, Expenditures, (GAAP Basis) ÷. For the Year Ended December 31, LOUISIANA Ŷ 1 JUDICIAL DISTRICT \$ (295,688) EHL (32,299)) | | 21,992 54,291 Tammany Variance . 1 ÷ ы О ; I ы О Fund Balances – Budget I ATTORNEY . 1 ŝ 1 STATE Fund St. (218,783) (240,008) (294,299) General and 54,291 1 993,000 774,618 . Ü ł ť Actual General 1 11 11 11 k I I DISTRICT Parishes Statement Т **6**2 ø (262,000) (262,000) 76,900 J. 1 4 4 I 1 1 1 Budget) | | ٠ 1 1 • Combined I ŝ S ÷ (Uses) OTHER FINANCING USES YEAR OVER Sources REVENUE (SZSJ) BEGINNING OF SOURCES YEAR Total Other Financing 0 0 0 ĥ ն։ Ö FINANCING SOURCES ф О FINANCING Transfer Transfer CESS (DEFICIENCY) EXPENDITURES AND BALANCES AT HA FUND BALANCES Operating Operating OTHER AND OTHER

(86,590) \$ (328,458) 86,590 Variance I Statement D (Continued) 1 I Total (Memo Only) (251,558) (348,590) 348,590 1,103,286 1 (†) | | | | | | 851,728 1 + 1 1 1 1 1 Actual J. н t Ś Ŷ 1111111 (262,000) \$ 262,000 76,900 Budget J ł I. s н \$(32,770) (54,291) (21,992) -----\$ 32,299 11 61 11 Variance

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SPECIAL REVENUE FUNDS December 31, 1998 and 1997

TITLE IV-D FUND AND SPECIAL FEES FUND

Through June 30, 1998, the Title IV-D Fund consisted of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of the 1975 Legislature 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 family and children, to locate absent parents, to establish paternity, and to obtain family and child support. The program was funded 34% at the local level, and 66% federally. As of July 1, 1998 a new contract was signed wherein the costs eligible for reimbursement are federally funded at 100%, and incentive payments are no longer paid.

Special Fees Fund consists of grants from the Louisiana Department of Social Services and the United States Department of Health and Human Services.

FEES FUND

The Fees Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney may collect a fee whenever his office collects restitution of issuance of worthless checks.

In addition, the Fees Fund is being used to collect fees for the administration of the Juvenile Intervention program, as well as, the fees earned by the IV-D department for administration of that program.

-18-

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Combining Balance Sheet December 31, 1998

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TITLE IV-DAND SPECIALFEESFEESFUNDFUNDTOTAL

ASSETS Cash \$71,410 \$35,426 \$106,836 Receivables:

Statement E

Grant from Louisiana Department of Social Services Due from other	33,827	1,056	33,827 1,056
TOTAL ASSETS	\$105,237	\$ 36,482	\$141,719 ======
LIABILITIES AND FUND EQUITY Liabilities: Accounts payable and accrued liabilities Due to State of Louisiana	\$ 19,515 -	\$- 5,097	\$ 19,515 5,097
Total Liabilities	19,515	5,097	24,612
Fund Equity: Fund balances - Unreserved - undesignated	85,722	31,385	117,107
TOTAL LIABILITIES AND FUND EQUITY	\$105,237	\$ 36,482 ======	\$141,719

The accompanying notes are an integral part of these financial statements. -19-

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> Combining Balance Sheet December 31, 1997

	TITLE IV-D AND SPECIAL FEES <u>FUND</u>	FEES <u>FUND</u>	TOTAL
<u>ASSETS</u> Cash Receivables:	\$ 35,439	\$43,538	\$ 78,977
Grant from Louisiana Department of Social Services Due from other	20,423	- 1,056	20,423 1,056
TOTAL ASSETS	\$ 55,862 ======	\$44,594	\$100,456 ======
<u>LIABILITIES AND FUND EQUITY</u> Liabilities: Accounts payable and			
accrued liabilities Due to State of Louisiana	\$ 18,249 -	\$- 5,097	\$ 18,249 5,097
Total Liabilities	18,249	5,097	23,346
Fund Equity: Fund balances - Unreserved - undesignated	37,613	39,497	77,110
TOTAL LIABILITIES AND FUND EQUITY	\$ 55,862 ======	\$44,594 =====	\$100,456 ======

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Statement F

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The accompanying notes are an integral part of these financial statements. -20-

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 1998

	TITLE IV-D AND SPECIAL FEES <u>FUND</u>	FEES <u>FUND</u>	TOTAL
REVENUE			
Use of money and property -	4 .		
interest earnings	\$-	\$ 1,200 \$	\$ 1,200
Grant from Louisiana Department			
of Social Services: Reimbursement of administrative			
costs	354,465	_	354,465
Incentive payments	73,959	_	73,959
Grant -Violent Crime Prosecution	52,910	-	52,910
Grant -Victim Assistance Program	24,000	-	24,000
Grant -Juv.Comm.Svc.Program	13,784		13,784
Grant -From State of Louisiana	50,000	- 167 025	50,000
Fees -Fees account Diversionary program	11,660	167,935 94,355	179,595 94,355
Other Revenue	1,476	-	1,476
Total revenue	582,254	263,490	845,744
<u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits Materials and supplies:	1,024,454	-	1,024,454
Office	11,755	60,113	71,868
Automobile	(3,650)	1,489	(2,161)
Other expenditures	14,731	~	14,731
Capital expenditures	••••••••••••••••••••••••••••••••••••••		
Total expenditures	1,047,290	61,602	1,108,892

EXCESS (DEFICIENCY) OF REVENUE

OVER EXPENDITURES

\$(465,036) \$201,888 \$(263,148)

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Statement G

The accompanying notes are an integral part of these financial statements. -21-

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 1998

	TITLE IV-D AND SPECIA		
	FEES	FEES	
	FUND	FUND	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$303,145	\$ -	\$ 303,145
Operating Transfer Out	-	-	
Intrafund Transfer In	210,000	25,000	235,000
Intrafund Transfer Out	-	(235,000)	(235,000)
Total Other Financing Sources (Uses)	513,145	(210,000)	303,145
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER			
FINANCING USES	48,109	(8,112)	39,997
FUND BALANCES AT BEGINNING OF YEAR	37,613	39,497	77,110
FUND BALANCES AT END OF YEAR	\$ 85,722	\$ 31,385	\$117,107
		======	meexmee

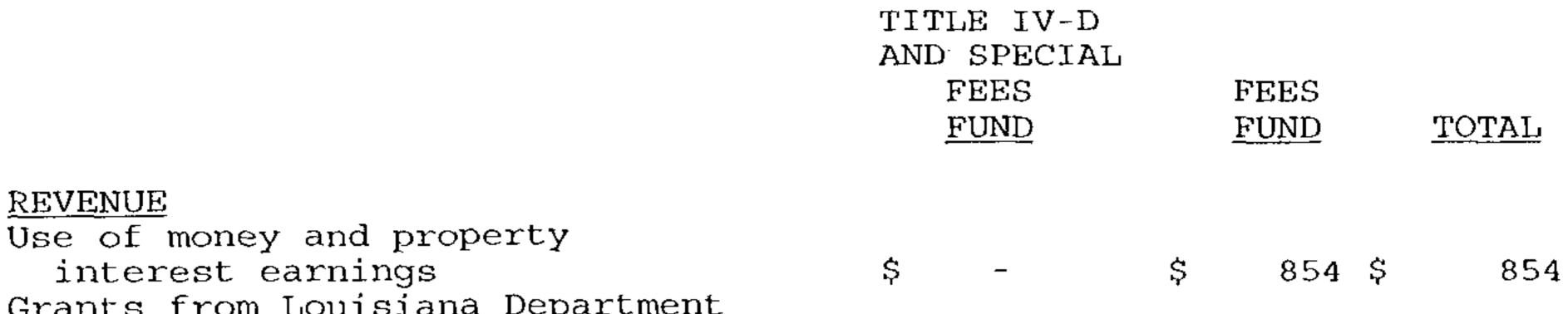
Statement G (Continued)

The accompanying notes are an integral part of these financial statements. -22-

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 1997

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Statement H

of Social Services:			
Reimbursement of admin. costs	233,432	-	233,432
Incentive payments	105,395	_	105,395
Grant - Violent Crime Prosecution	10,315	►	10,315
Grant - Victim Assistance Program	17,500	_	17,500
Grant - From State of Louisiana	11,156	-	11,156
Fees - Fees account	38,486	_	38,486
Diversionary program	12,094	148,899	160,993
Other revenue	-	50,815	50,815
	~ ~ ~ * ~ ~ ~ ~	. 	
Total revenue	428,378	200,568	628,946
<u>EXPENDITURES</u>			
General government - judicial:		a ⊨ a a	
Salaries and related benefits Materials and supplies:	813,573	1,580	815,153
Office	15,151	33,780	48,931
Automobile	(3,707)	2,935	(772)
Capital expenditures	13,415	17	13,432
Other expenditures	_	24,980	24,980
Total expenditures	838,432	63,292	901,724
Total expenditures	838,432	63,2	92

OF REVENUE EXCESS (DEFICIENCY)



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\$(410,054) \$137,276 \$(272,778)

The accompanying notes are an integral part of these financial statements. -23-

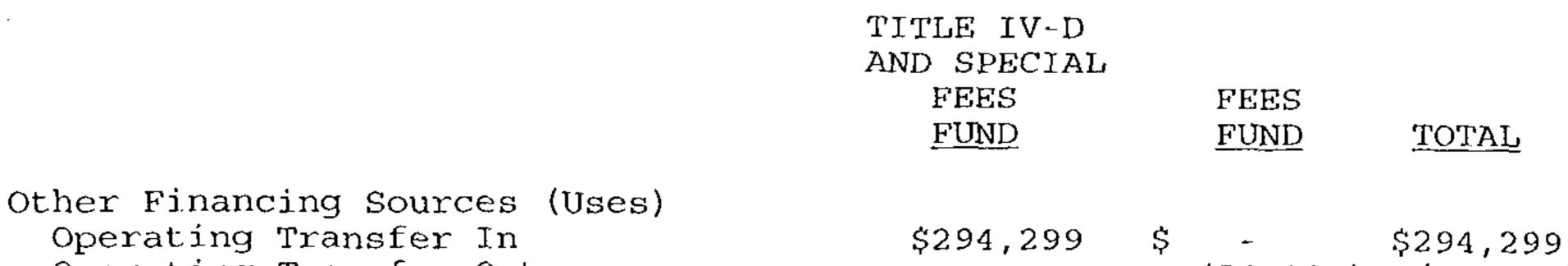
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Statement H (Continued)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 1997



Operating Transfer Out Intrafund Transfer In	123,025	(54,291)	(54,291) 123,025
Intrafund Transfer Out	(25)	(123,000)	(123,025)
Total Other Financing Sources (Uses)	417,299	(177,291)	240,008
EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	7,245	(40,015)	(32,770)
FUND BALANCES AT BEGINNING OF YEAR	30,368	79,512	109,880
FUND BALANCES AT END OF YEAR	\$ 37,613	\$ 39,497	\$ 77,110 =======

The accompanying notes are an integral part of these financial statements. -24-

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> FIDUCIARY FUND TYPE AGENCY FUNDS December 31, 1998 and 1997

RESTITUTION FUND

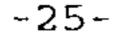
The Restitution Fund was established in accordance with Louisiana Revised Statute 14:71 and is used to account for collections of restitution from defendants who issued worthless checks. Deductions from this fund are made to individuals or companies who cashed the checks and to the Fees Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statue 15:1356 and is used to account for assets seized in the course of certain criminal investigations. These funds are held in trust by the District Attorney and are dispensed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statue 15:1356 and is used to account for assets seized in the course of certain criminal investigations. Upon release of the funds from the Asset Forfeiture Trust account, these funds are dispensed under the direction of the district courts.



Statement I

Statement of Changes in Assets and Liabilities For the Years Ended December 31, 1998 and 1997

	RESTITUTION FUND	ASSET FORFEITURE <u>TRUST FUND</u>	ASSET FORFEITUR <u>FUND</u>	E <u>TOTAL</u>
ASSETS				
Cash Balance 1/01/97	\$ 8,015	\$ 284,975	\$ 26,228	\$ 319,218
Additions - 1997 Payments - 1997	16,680 (16,318)	161,340 (134,009)	103,161 (106,396)	281,181 (256,723)
Cash Balance 12/31/97	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998 Payments - 1998	10,637 (10,595)	241,800 (193,038)	195,680 (198,624)	448,117 (402,257)
Cash Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049	\$ 389,536
<u>LIABILITIES</u> Trust Funds Payable-				
Balance 01/01/97	\$ 8,015	\$ 284,975	\$ 26,228	\$ 319,218
Additions - 1997 Payments - 1997	16,680 (16,318)	161,340 (134,009)	103,161 (106,396)	281,181 (256,723)
Trust Funds Payable Balance 12/31/97	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998 Payments - 1998	10,637 (10,595)	241,800 (193,038)	195,680 (198,624)	448,117 (402,257)
Trust Funds Payable Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049 ======	\$ 389,536

The accompanying notes are an integral part of these financial statements. -26-

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Notes to the Financial Statements

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district and is the representative of the state before 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 Twenty-Second Judicial District encompasses the parishes of St. Tammany and Washington, Louisiana.

A. REPORTING ENTITY

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For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No.14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

The District Attorney includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the District Attorney as an independently elected official. As an independently elected official, the district attorney is solely responsible for the operations of his office, including fiscal and management responsibilities. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the parish police juries, as required by Louisiana law, the District Attorney is financially independent. The accompanying financial statements present financial information only on the operations of the District Attorney of the Twenty-Second Judicial District.

-27-

Notes to the Financial Statements ~ continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. FUND ACCOUNTING

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The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromises its assets, liabilities, fund equity, revenues, and expenditures. Revenue is accounted for in these individual funds based upon the purpose for which it is to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

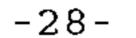
GOVERNMENTAL FUNDS:

GENERAL FUND (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

SPECIAL REVENUE FUNDS - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

FIDUCIARY FUND:

AGENCY FUNDS - The Agency funds are used to account for assets held by the District Attorney as an agent for individuals and private organizations. The Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.



Notes to the Financial Statements- continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -Continued

C. PROPERTY AND EQUIPMENT

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Property and equipment used in the governmental fund type operations of the District Attorney's office are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All property and equipment is valued at cost or estimated historical cost if historical cost is not available.

The accompanying financial statements do not include property and equipment purchased by the Police Juries of St. Tammany and Washington Parishes for the District Attorney. This property and equipment is included in the general fixed assets account group of the police juries.

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

-29-

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Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. BASIS OF ACCOUNTING

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Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District Attorney's records are maintained using a current financial resources measurement focus. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenue and expenditures:

Revenue

Commissions on fines and bond forfeitures are recorded in the year in which they are earned by the District Attorney.

Grants from Louisiana Law Enforcement Commission and State Supplements are recorded in the year in which they are collected by the District Attorney.

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

Legal services performed under contract for various Parish entities are accrued in the month for which the services have been performed.

Substantially all other revenue is recorded when received.

Expenditures

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

Expenditures relating to grants from Louisiana Law Enforcement Commission and State supplements are recorded when paid.

-30-

Notes to the Financial Statements- Continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -Continued

E. COMPENSATED ABSENCES

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Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

Clerical employees are paid principally by the parish governing authorities of Washington and St. Tammany Parishes. Annual and sick leave for clerical employees is in accordance with leave policies of the respective parishes.

At December 31, 1998, and 1997, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

F. BUDGETS AND BUDGETARY ACCOUNTING

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.

3. The budget is approved by the District Attorney.

4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.

-31-

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES - Continued

F. BUDGETS AND BUDGETARY ACCOUNTING - Continued

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- 5. All budgetary appropriations lapse at the end of each fiscal year.
- 6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the District Attorney.

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements are for overview and are captioned Memo 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.

NOTE 2 - CASH AND CASH EQUIVALENTS

Under state law, the District Attorney may deposit funds with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District Attorney may invest these funds in interest bearing accounts as permitted by law.

As of December 31, 1998 and 1997, the book balance of the District Attorney's deposits was \$1,310,252 and \$1,167,843 and the bank balance was \$1,319,608 and \$1,179,217 respectively. Of the bank balance, \$212,486 and \$215,364 was covered by federal depository insurance and \$1,107,122 and \$962,853 respectively was covered by collateral held at the pledging fiscal agent bank in the District Attorney's name. The District Attorney has a three-party custodian agreement between the District Attorney, the Hibernia National Bank of New Orleans, and the State Street Bank & Trust Co.

-32-

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 2 - CASH AND CASH EQUIVALENTS - Continued

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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

The District Attorney's deposits are categorized to give an indication of the level of risk assumed by the District Attorney at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the District Attorney or its agent in the District Attorney's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the financial institution's trust department or agent in the District Attorney's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the financial institution, or by its trust department or agent, but not in the District Attorney's name.

<u>1998</u> Bank Deposits <u>Covered By</u>	<u>Catego</u> 1	ry2	33	Bank <u>Balance</u>	Pledged Market <u>Value</u>
U.S. Treasury Bills & Notes	\$1,107,122	\$ -	\$ -	\$1,107,122	\$1,427,319
FDIC Insurance	212,486		-	212,486	212,486
Total Deposits	\$1,319,608	\$ -	\$ -	\$1,319,608	\$1,639,805
<u>1997</u> U.S. Treasury	¢ 060 050	~	~~~~		

BIIIS & NOTES \$ 962,853 \$ - \$ - \$ 962,853 \$1,427,160

 FDIC Insurance
 215,364
 215,364
 215,364

 Total Deposits
 \$1,178,217
 \$ \$ 1,178,217
 \$ 1,642,524

-33-

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

_	1998	1997
Balance, January 1	\$ 792,489	\$446,461
Additions: Equipment purchases Vehicle purchases Building renovations	1,158 52,447	223,334 59,426 75,556

Deductiond

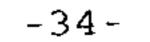
Deductions: Transfers to other governmental units Vehicle dispositions	- (13,878)	(12,288)
Balance, December 31	\$ 832,216	\$792,489 ======

NOTE 4 - PENSION PLANS

Clerical and administrative personnel of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana, (System) a cost-sharing multiple - employer, public employee retirement system, and administered by a separate board of controlled trustees.

The District Attorney's office joined the system on October 1, 1989, and the payroll for employees covered by the System for the period ended December 31, 1998, and 1997 was \$306,697 and \$218,956 respectively. The District Attorney's total payroll was \$773,004 and \$611,993 respectively.

Any person who is a permanent employee and works at least 28 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consist of two funds, Plan A and Plan B. The plan fund benefits are as follows:



Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS- Continued

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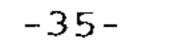
(A) Plan A Fund Benefits:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is a least age 55, or 10 years of creditable service and is at least age 60.

The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary or the final compensation.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 per cent of the member's final compensation.



Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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(B) Plan B Fund Benefits:

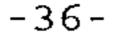
Any member is eligible for normal retirement if he has at least 30 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 62. The monthly amount of the retirement allowance is equal to two percent of the member's final average compensation in excess of \$1,200 multiplied by his years of creditable service. However, a member may retire with ten years of service at age sixty and receive a benefit reduced by three percent for each year that the member is below the age of sixty-two at the time of retirement.

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement and suffers disability. The disability must be certified by the State Medical Disability Board. The disability rate is 2 per cent of the member's final compensation, multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Plan provides benefits for surviving spouses and minor children under certain provisions in the statutes.

(C) Employer and Member Contributions:

Contributions to the pension plans are established by Statute at certain percentage rates for Plans A and B for the years 1998 and 1997. Member contributions are deducted from the member's salary, and remitted by the participating employers.



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Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1998 and 1997 are as follows.

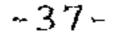
	<u> </u>		
	MEMBER	EMPLOYER	<u>TOTAL</u>
<u>1998</u>			
Contribution Rate	9.5%	7.75%	
Contribution Requirement	\$29,136	\$23,769	\$52,905

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Contribution Rate Contribution Requirement	9.5% \$20,801	7.25% \$17,231	\$38,032
	MEMBER	PLAN B EMPLOYER	TOTAL
<u>1998</u> Contribution Rate Contribution Requirement	2.0% \$ -0~	2.5% \$ -0-	\$-0-
<u>1997</u> Contribution Rate Contribution Requirement	2.0% \$ -0-	1.5% \$ -0-	\$-0-

No employees are covered under Plan B. Therefore, no contributions are required.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits,



Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

The pension benefit obligation at December 31, 1997, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consist of the following:

Pension benefit obligation Assets at net book value	\$815,248,050 771,475,735
Unfunded Pension	\$ 43,772,315
Benefit Obligation	=========

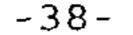
The District Attorney's contribution represented .0012% and .0008% for 1998 and 1997 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on 1997 Parochial Retirement System audit report.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's December 31, 1997 actuarial valuation report. The District Attorney does not guarantee the benefits granted by the System.

The District Attorney and Assistant District Attorney personnel are members of the District Attorney's Retirement System, a cost-sharing multiple employer, public employee retirement system, controlled and administered by a separate Board of Trustees, a Secretary-Manager, and an actuary. This retirement system has been in place since August 1, 1956.

The District Attorney's payroll for employees covered by the System for the period ended December 31, 1998, and 1997 was \$445,691 and \$327,120 respectively. The District

Attorney's total payroll was \$773,004 and \$611,993 respectively.



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Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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Membership is mandatory unless the person does not earn, from all sources, at least the minimum salary specified by the Board of Trustees. Membership begins on the date an employee becomes a contributing member of the retirement system. The plan fund benefits are as follows:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, at least 24 years of creditable service and is a least 55, or at least 10 years of creditable service and is at least age 60. Early retirement, with reduced benefit, is available

with at least 18 years of service and age 55.

The basic formula for <u>normal retirement</u> is 3.5% multiplied by years of creditable service, multiplied by average salary based on the three (3) highest consecutive years not to exceed 100% of salary.

The calculation of average salary restricts increases in non-state compensation to 110% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation.

The formula for <u>early retirement</u> benefits is a modification of the normal retirement formula. Members who retire under the early retirement provisions receive a benefit which is reduced 3% for each year in advance of normal retirement age.

Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work after having acquired ten years of service in the systems, the member may be eligible for disability retirement benefits of three and one-half (3 1/2) percent times the years of actual service times the best three year average salary with a minimum of 15 years, or actual service plus number of years to age 60, whichever is less.

-39-

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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Any member who has at least ten years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after a medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability

Upon the death of any active contributing member with less than five years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary if any, or to the member's estate.

Upon the death of any active, contributing member with five or more years of creditable service, or any member with twenty-three years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits varies according to each member's family situation.

This retirement system is funded by employee contributions and percentage of taxes and revenue sharing funds, and if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources - salary paid by the State of Louisiana; that paid by the Parish; or any other governing body of a parish or political subdivision of the state of Louisiana, etc. At the present time this percentage is seven percent (7%) of salary. An employer contribution must be made by any agency employing members of the District Attorney's Retirement System. The Public Retirement Systems Actuarial Committee, for the fiscal year of July 1, 1997, through June 30, 1998, set the employer contribution rate at 1.25% of payroll for all active members of the District

Attorney's Retirement System. For the fiscal year July 1, 1998 through June 30, 1999, the employer contribution will be set at 0.0% of payroll for all active members.

-40-

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status going-concern basis, assess progress made on a inaccumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The Systems does not make separate measurements of assets and pension benefit obligation for individual employers.

Contribution requirements for the year are as follows:

		1998	
	MEMBER	EMPLOYER TOTAL	,
1-1-98 6-30-98			
Contribution Rate	7%	1.25%	
Contribution Requirement 7-1-98 12-31-98	\$15,325	\$ 2,737 \$ 18,062	
Contribution Rate	7%	0.0%	
Contribution Requirement	\$15,873	- 15,873	
	\$31,198	\$ 2,737 \$ 33,935	
	======		
		1997	
	MEMBER	EMPLOYER TOTAL	1
1-1-97 6-30-97		<u> </u>	1
Contribution Rate	78	2.5 %	
Contribution Requirement 7-1-97 12-31-97	\$11,823	\$ 4,222 \$ 16,045	
Contribution Rate	78	1.25%	
Contribution Requirement	11,076	1,978 13,054	
	\$22,899	\$ 6,200 \$ 29,099	
	======		

-41-

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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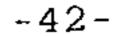
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The pension benefit obligation for the System as a whole, determined through an actuarial valuation performed and audited, is as follows:

	June 30, 1998	June 30, 1997
Pension benefit obligation Actuarial asset value	\$ 87,381,174 112,541,138	\$ 80,809,925 100,506,623
Assets in excess of		

The District Attorney's contribution represented 0.0075% and 0.0093% for 1998 and 1997 respectively of total contributions required for all participating entities. The District Attorney's information is based on a calendar year, while the District Attorney Retirement System is on a fiscal year.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's June 30, 1998 and 1997 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.



Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - LEASES

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The District Attorney's office has operating leases as of December 31, 1998, and 1997 respectively. The lease expenditures are as follows:

	<u> </u>	<u>1998</u>	<u> 1997 </u>
Vehicles	\$	-	\$-
Computer equipment		_	_

Building	31,535	35,048

Future minimum rental commitments under operating leases are follows:

Year Ending	
December 31,	Amount

\$22,535

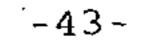
NOTE 5 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the funds of the criminal court, the parish governing authorities, or directly by the state.

NOTE 6 - LITIGATION AND CLAIMS

The District Attorney of St. Tammany Parish is currently the co-defendant with the then Sheriff of St. Tammany Parish (Pat Canulette) in a federal lawsuit involving malicious prosecution filed in 1991. The District Attorney has filed a motion for prosecutorial immunity. The District Attorney does not have insurance for this type of action but the Sheriff does. A total potential damage award could be

\$2,000,000 to \$4,000,000. A trial date has not been set and the case is in continuance.



Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 6 - LITIGATION AND CLAIMS - Continued

It is not possible to reasonably estimate the outcome of this litigation, or its effect, if any upon the financial position of the District Attorney due to a future event. Therefore, no provision has been made in these financial statements for any liability that might arise from this claim.

In 1986, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1986 operating expenses totaling \$96,855. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$96,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1989, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$ 96,855. The District Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1989, the \$ 96,855 has not been recorded in the financial statements.

NOTE 7 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.783. The program is administered by the Louisiana Department of Social Services. Through June 30, 1998 the District Attorney received reimbursement for approximately 66% of the allowed cost from this grant. As of July 1, 1998 reimbursement is at 100% of allowable costs.

For the year ended December 31, 1998 and 1997 the District Attorney received approximately \$354,465 and \$233,432 respectively from the Louisiana Department of Social Services.

-44-

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 7 - FEDERAL GRANTS - Continued

The District Attorney is a subgrantee for several programs which are administered by the Louisiana Commission on Law Enforcement. These grants are the Violent Crime Prosecution Program, Victim Assistance Program, and Juvenile Community Service Program. The District Attorney receives reimbursement for expenditures approved in the subgrant applications.

NOTE 8 - YEAR 2000 ISSUE

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1. The year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

2. Becasue of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully deteminable until the year 2000 and thereafter. Management cannot assure that the District Attorney is or will be year 2000 ready, that the District Attorney's remediation efforts will be successful in whole or in part, or the parties with whom the District Attorney does business will be year 2000 ready.

-45-

RONALD W. GARRITY, APAC

CERTIFIED PUBLIC ACCOUNTANTS

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RONALDW, GARRITY, C.P.A. VERLAJ. O'KEEFE, C.P.A. MEMBER AMERICAN INSTITUTE OF CPA'S SOCIETY OF LOUISIANA CPA'S

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Walter P. Reed District Attorney of the Twenty-Second Judicial District State of Louisiana Parishes of St. Tammany and Washington

<u>Compliance</u>

We have audited the compliance of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana with the types of compliance requirements described in the U.S. Office Management and Budget (OMB) Circular A-133 Compliance of Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. The District Attorney of the Twenty-Second Judicial District of the State of Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of District Attorney of the Twenty-Second Judicial District of the State of Louisiana's management. Our responsibility is to express an opinion on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of State Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable about whether noncompliance with the types of assurance compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about District Attorney of the Twenty-Second Judicial District's of the State of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides а reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance with those requirements.

-46-

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter P. Reed Page 2

In our opinion, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

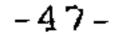
The management of District Attorney of the Twenty-Second Judicial District of the State of Louisiana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.

Conald Stany COA

June 10, 1999



Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1998

Federal/Grantor Pass-Through Grantor/ <u>Program Title</u>	Federal CFDA <u>Number</u>	Pass-Through Grantor's <u>Number</u>	Federal Disbursement <u>Expenditures</u>
U.S. Department of Health and Human Services Programs: Pass-Through State Department of Social Services Child Enforcement Services:			
	93.563	DOA 355700114 DSS CFMS 509080	\$429,913

Other Federal Assistance

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U.S. Bureau of Justice Assistance Act Pass-Through Louisiana Commission on Law Enforcement:

Violent Crime Prosecution:

VLOTENC CLINC ITOSCUUTON.	16.579	97-B-050B080036	52,910
Victim Assistance Program:	16.575	97-C-070V300353	24,000
U.S. Juvenile Justice & Delinquency Prevention Act Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Proc	fram: 16.540	97-J-050J300227	13,784

TOTAL

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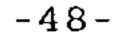
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\$520,607

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MEMBER AMERICAN INSTITUTE OF CPA'S SOCIETY OF LOUISIANA CPA'S

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

The Honorable Walter P. Reed District Attorney of the Twenty-Second Judicial District State of Louisiana Parishes of St. Tammany and Washington

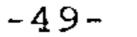
We have audited the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999. We conducted our audit in accordance with generally accepted auditing 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 District Attorney of the Twenty-Second Judicial District component unit 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-Second Judicial District of the State of 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 material weaknesses. A material weakness is a condition



RONALD W. GARRITY, APAC

CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Walter P. Reed Page 2

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 the District Attorney the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.

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June 10, 1999

-50-

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DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT STATE OF LOUISIANA Parishes of St. Tammany and Washington SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1998

SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the financial statements of the auditee.

2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.

3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.

4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.

5. An unqualified opinion was issued on compliance for major programs.

6. The audit disclosed no findings which are required to be reported under Section 510 (a) of Circular A-133.

7. The major program for the year ended December 31, 1998 was Department of Health & Human Services IV-D Program.

8. The dollar threshold to distinguish between Type A and Type B programs as \$300,000.

9. The auditee did qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no items identified in the course of my testing during the current year that were required to be reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

There were no items identified in the course of my testing during the current year that were required to be reported.

-51-

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SUPPLEMENTAL INFORMATION SCHEDULE

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-52-

DISTRICT ATTORNEY OF THE TWENTY-SECOND Schedule 1 JUDICIAL DISTRICT STATE OF LOUISIANA Parishes of St. Tammany and Washington FIDUCIARY FUND TRUST

Schedule of Changes in the Balance of Restitution to Victims For the Years Ended December 31, 1998 and 1997

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	<u> 1998 </u>	<u> 199</u> 7_
BALANCES AT BEGINNING OF YEAR	\$ 8,377	\$ 8,015
	₽ - -	
<u>ADDITIONS</u> Collections:		
Restitution payments	8,665	15,050
Fees	1,972	1,630
Other	_	-
Total additions	10,637	16,680
		.
REDUCTIONS		
Settlements:	0.000	
Restitution victims	8,980	12,598
Fees Special Revenue Fund	1,615	3,720
Other settlements		-
Total reductions	10,595	16,318
BALANCES AT END OF YEAR	\$ 8,419	\$ 8,377
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