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

*FINANCIAL REPORT,
INTERNAL CONTROL AND
COMPLIANCE REPORT*

DECEMBER 31, 1998

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

Release Date 7-14-99



STAGNI & COMPANY, LLC
A PROFESSIONAL SERVICE ORGANIZATION

***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, 1998

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***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, 1998

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Joseph L. Waitz, 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, 1998 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, 1998, 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. Waitz, 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 April 8, 1999, 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.

Stagni & Company

Thibodaux, Louisiana
April 8, 1999

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

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1998

	Governmental Fund Types			Account Group		Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Agency Fund	General Fixed Assets		
ASSETS						
Cash and Cash Equivalents	\$570,364	\$303,848	\$49,728			\$923,940
Due from Other Funds		3,252				3,252
Due from Others	10,000		500			10,500
Grant Receivable		68,495				68,495
Prepaid Expenditures	3,496	38				3,534
Fixed Assets				\$986,454		986,454
TOTAL ASSETS	<u>\$583,860</u>	<u>\$375,633</u>	<u>\$50,228</u>	<u>\$986,454</u>		<u>\$1,996,175</u>
LIABILITIES, EQUITY, AND OTHER CREDITS						
Liabilities:						
Accrued Salaries and Benefits	\$ 9,901	\$1,427				\$11,328
Due to Other Funds	3,252					3,252
Due to Others	4,014	4,902	\$50,228			59,144
Total liabilities	<u>17,167</u>	<u>6,329</u>	<u>50,228</u>			<u>73,724</u>
Equity and other credits:						
Investment in General Fixed Assets				\$986,454		986,454
Fund Balance - unreserved - undesignated	566,694	369,304				935,998
Total equity and other credits	<u>566,694</u>	<u>369,304</u>		<u>986,454</u>		<u>1,922,452</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$583,860</u>	<u>\$375,633</u>	<u>\$50,228</u>	<u>\$986,454</u>		<u>\$1,996,175</u>

See notes to financial statements.

Statement B

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

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

For the year ended December 31, 1998

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Commissions and fees	\$779,643	\$106,777	\$886,420
Grant income	79,133	252,490	331,623
Interest	14,133	4,839	18,973
Miscellaneous	19,515	1,490	21,004
Total Revenues	<u>892,424</u>	<u>365,596</u>	<u>1,258,020</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	416,108	194,434	610,542
Office operations	12,506	18,413	30,919
Professional dues and services	91,127	1,513	92,639
Repair and maintenance	15,891	4,838	20,728
Lease payments	31,748	2,255	34,003
Training and seminars	51,706	1,146	52,852
Other	26,006		26,006
Insurance	21,908	2,507	24,415
Utilities and telephone	14,871	1,208	16,078
Total current expenditures	<u>681,870</u>	<u>226,313</u>	<u>908,184</u>
Capital outlay	<u>25,354</u>	<u>1,163</u>	<u>26,517</u>
Total Expenditures	<u>707,224</u>	<u>227,477</u>	<u>934,701</u>
Excess (Deficiency) of Revenues Over Expenditures	185,200	138,119	323,319
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>23,600</u>	<u>(23,600)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES			
	208,800	114,519	323,319
FUND BALANCES			
Beginning of year	357,894	254,785	612,679
End of year	<u>\$566,694</u>	<u>\$369,304</u>	<u>\$935,998</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Commissions and assessments	\$393,000	\$763,104	\$370,104
Bond forfeitures	20,000	16,539	(3,461)
Miscellaneous	23,000	33,648	10,648
Total Revenues	<u>436,000</u>	<u>813,291</u>	<u>377,291</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services and benefits	415,000	416,108	(1,108)
General operating	273,000	265,762	7,238
Total current expenditures	<u>688,000</u>	<u>681,870</u>	<u>6,130</u>
Capital outlay	<u>20,000</u>	<u>25,354</u>	<u>(5,354)</u>
Total Expenditures	<u>708,000</u>	<u>707,224</u>	<u>776</u>
Excess (Deficiency) of Revenues Over Expenditures	(272,000)	106,067	378,067
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>0</u>	<u>23,600</u>	<u>23,600</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(272,000)	129,667	401,667
CASH BALANCES			
Beginning of year	265,100	357,894	92,794
End of year	<u>(\$6,900)</u>	<u>\$487,561</u>	<u>\$494,461</u>

See notes to financial statements.

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

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

For the year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Commissions and assessments	\$337,000	\$106,777	(\$230,223)
Intergovernmental revenue	0	252,490	252,490
Miscellaneous	3,000	6,329	3,329
Total Revenues	<u>340,000</u>	<u>365,596</u>	<u>25,596</u>
<u>EXPENDITURES</u>			
Current:			
General government - judicial			
Personnel services	200,000	194,434	5,566
General operating	85,000	31,879	53,121
Total current expenditures	<u>285,000</u>	<u>226,313</u>	<u>58,687</u>
Capital outlay	25,000	1,163	23,837
Total expenditures	<u>310,000</u>	<u>227,477</u>	<u>82,523</u>
Excess (Deficiency) of Revenues Over Expenditures	30,000	138,119	108,119
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in (out)	<u>0</u>	<u>(23,600)</u>	<u>(23,600)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	216,500	114,519	84,519
CASH BALANCES			
Beginning of year	194,500	254,785	60,285
End of year	<u>\$411,000</u>	<u>\$369,304</u>	<u>\$144,804</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 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney 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:

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

***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)

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

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.

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

Notes to the Financial Statements

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

B. Fund Accounting (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The funds that 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 earmarked 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.

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.

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

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

Notes to the Financial Statements

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

C. Basis of Accounting (Continued)

Those revenues susceptible to accrual include fines and assessments that 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.

The proposed budget for the year ending December 31, 1998 was published in the official journal (The Houma Courier) on November 26, 1997. A public hearing was called on December 16, 1997 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 uncollectables is considered necessary for these receivables.

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

Notes to the Financial Statements

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

G. Fixed Assets

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

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

II. Compensated Absences

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

I. Interfund Transactions

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

J. Prepaid Items

Prepaid expenditures at December 31, 1998 consist entirely of the unexpired portion of insurance premiums that have been paid in advance.

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

Notes to the Financial Statements

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

K. Memorandum Only - Total Columns

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 2 **DEPOSITS**

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

State law also requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC 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
Terrebonne Parish, Louisiana**

Notes to the Financial Statements

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	\$923,940
Bank balance of deposits	\$1,017,332
Portion insured by FDIC/FSLIC	\$166,504
Balance unsecured and uncollateralized under GASB provision	\$850,828
Pledged securities under Louisiana law	\$1,429,219
Amount unsecured under Louisiana law	\$0

Note 3 FIXED ASSETS

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

	Balance 12/31/97	Additions	Deductions	Balance 12/31/98
Equipment and furniture	\$151,906	\$2,373		\$154,279
Weapons	1,830			1,830
Computer Equipment	133,175	10,363		143,538
Vehicles	4,418	0		4,418
Buildings and improvements	669,729	12,660		682,389
	<u>\$961,058</u>	<u>\$25,396</u>	<u>\$0</u>	<u>\$986,454</u>

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

Notes to the Financial Statements

Note 4 **PENSION PLANS**

All individuals who work at the District Attorney's offices are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System, a multi-employer cost-defined sharing, benefit pension plan. GASB requires 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 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

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, 1998, 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
Terrebonne Parish, Louisiana***

Notes to the Financial Statements

Note 7 **RISK AND INSURANCE**

The District Attorney's Office is exposed to various risks of loss related to tort; theft of, 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:

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

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

AGENCY FUND:

ASSET FORFEITURE FUND - The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 40:2600 which provides for the assets seized from drug arrests to be 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, 1998

	<u>Worthless Check Collection Fund</u>	<u>Title IV-D Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$190,891	\$112,957	\$303,848
Grant Receivables		68,495	68,495
Due from other funds	1,078	2,174	3,252
Prepaid Expenditures		38	38
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$191,969</u>	<u>\$183,664</u>	<u>\$375,633</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
Liabilities:			
Accounts Payable	\$1,427		\$1,427
Due to Others	4,902		4,902
	<u> </u>		<u> </u>
Total liabilities	<u>6,329</u>		<u>6,329</u>
Equity and other credits:			
Fund Balance - unreserved-			
- undesignated	185,640	\$ 183,664	369,304
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$191,969</u>	<u>\$183,664</u>	<u>\$375,633</u>

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

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

For the year ended December 31, 1998

	Worthless Check Collection Fund	Title IV-D Fund	Total
REVENUES			
Commissions and fees	\$106,777		\$106,777
Grant income		\$252,490	252,490
Interest	3,548	1,291	4,839
Miscellaneous		1,490	1,490
	<u>110,324</u>	<u>255,271</u>	<u>365,596</u>
EXPENDITURES			
Current:			
General government - judicial			
Personnel services	75,174	119,260	194,434
Office operations	7,056	11,357	18,413
Training and seminars		1,146	1,146
Leases		2,255	2,255
Professional dues and services		1,513	1,513
Insurance	1,113	1,394	2,507
Repair and maintenance	176	4,661	4,838
Rent and utilities		1,208	1,208
Total Current Expenditures	<u>83,518</u>	<u>142,795</u>	<u>226,313</u>
Capital Outlay	<u>1,000</u>	<u>163</u>	<u>1,163</u>
Total expenditures	<u>84,518</u>	<u>142,958</u>	<u>227,477</u>
Excess (Deficiency) of Revenues Over Expenditures	25,806	112,313	138,119
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	<u>(10,000)</u>	<u>(13,600)</u>	<u>(23,600)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	15,806	98,713	114,519
FUND BALANCES			
Beginning of year	169,834	84,951	254,785
End of year	<u>\$185,640</u>	<u>\$183,664</u>	<u>\$369,304</u>

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

Statement of Changes in Assets and Liabilities
Asset Forfeiture Fund

For the year ended December 31, 1998

Balance 12/31/97	\$20,025
<u>ADDITIONS</u>	
Assets forfeited	42,522
Interest earned	<u>526</u>
TOTAL ADDITIONS	<u>43,048</u>
<u>DISBURSEMENTS</u>	
Terrebonne Parish Sheriff	9,326
Terrebonne Parish Criminal Court Fund	3,190
Houma Police Department	170
Louisiana District Attorney's Association	<u>160</u>
TOTAL DISBURSEMENTS	<u>12,845</u>
Balance 12/31/98	<u><u>\$50,228</u></u>

***DISTRICT ATTORNEY OF THE
THIRTY-SECOND JUDICIAL DISTRICT
TERREBONNE PARISH, LOUISIANA
YEAR 2000 DISCLOSURE***

December 31, 1998

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.

The District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana contracted with a computer consultant in fiscal year 1998 for evaluation and assistance in developing a comprehensive plan for updating their computer systems and related software for year 2000 compliance. Testing and validation of new or upgraded software will be completed by December 31, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District Attorney of the Thirty-Second Judicial District, Terrebonne Parish, Louisiana is or will be Year 2000 ready, that the District Attorney's remediation efforts will be successful in whole or in part, or that the parties with whom the District Attorney does business will be year 2000 ready.

***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. Waitz, 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, 1998 and have issued our report thereon dated April 8, 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 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 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 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 matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operations of one or more of the internal control structure elements

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District Attorney of the Thirty-Second Judicial District
Honorable Joseph L. Waitz, Jr.
Page 2

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

Thibodaux, Louisiana
April 8, 1999

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

Summary Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998

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. No instances of noncompliance material to the financial statements of the District Attorney of the Thirty-Second Judicial District were disclosed during the audit.
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 GAGAS.