

District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines

GENERAL PURPOSE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 1998

Robert J. Lapointe

~~CERTIFIED PUBLIC ACCOUNTANT~~

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

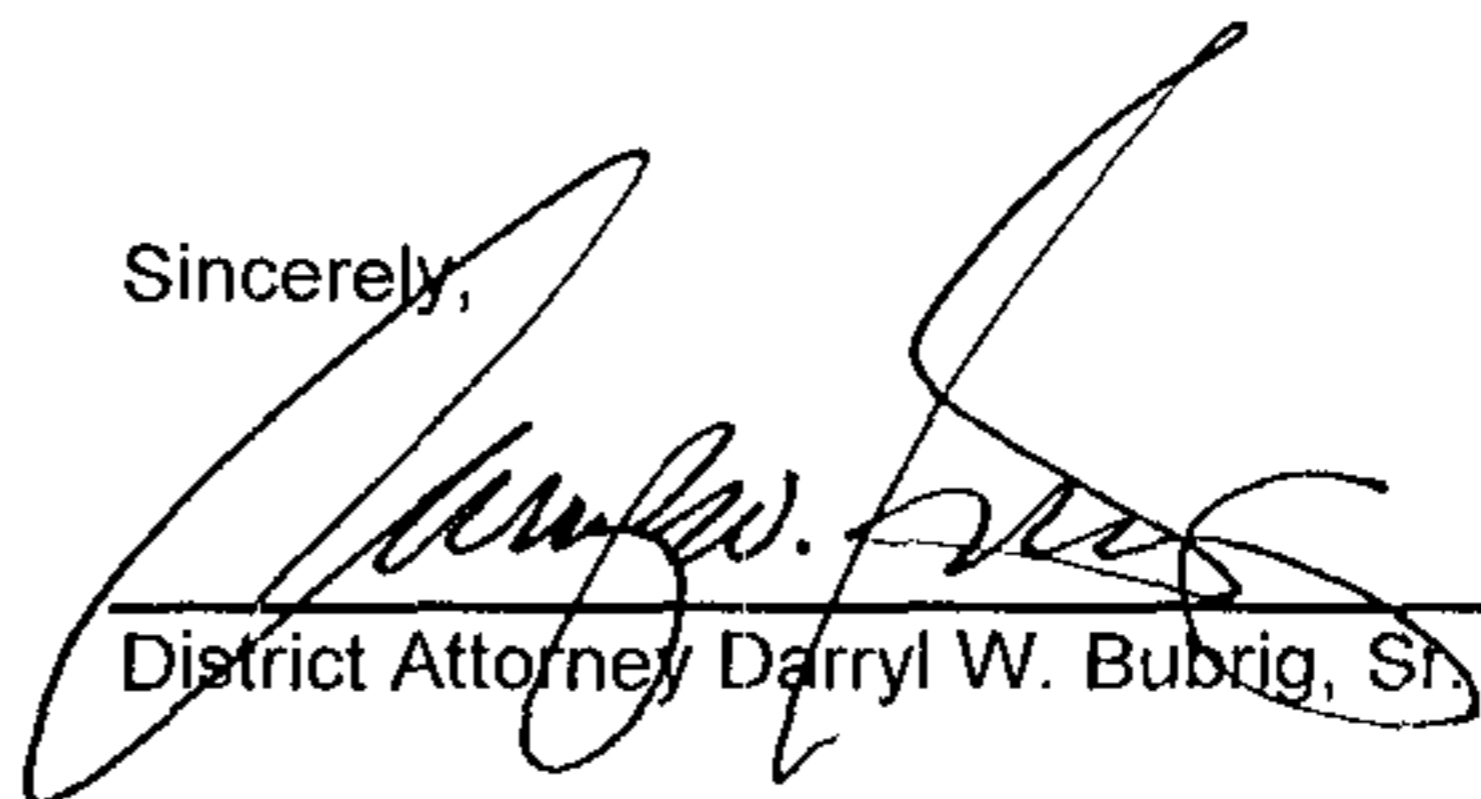
June 8, 1999

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
P.O. Box 94397
1600 North Third
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the District Attorney. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



District Attorney Darryl W. Bubrig, Sr.

Enclosure

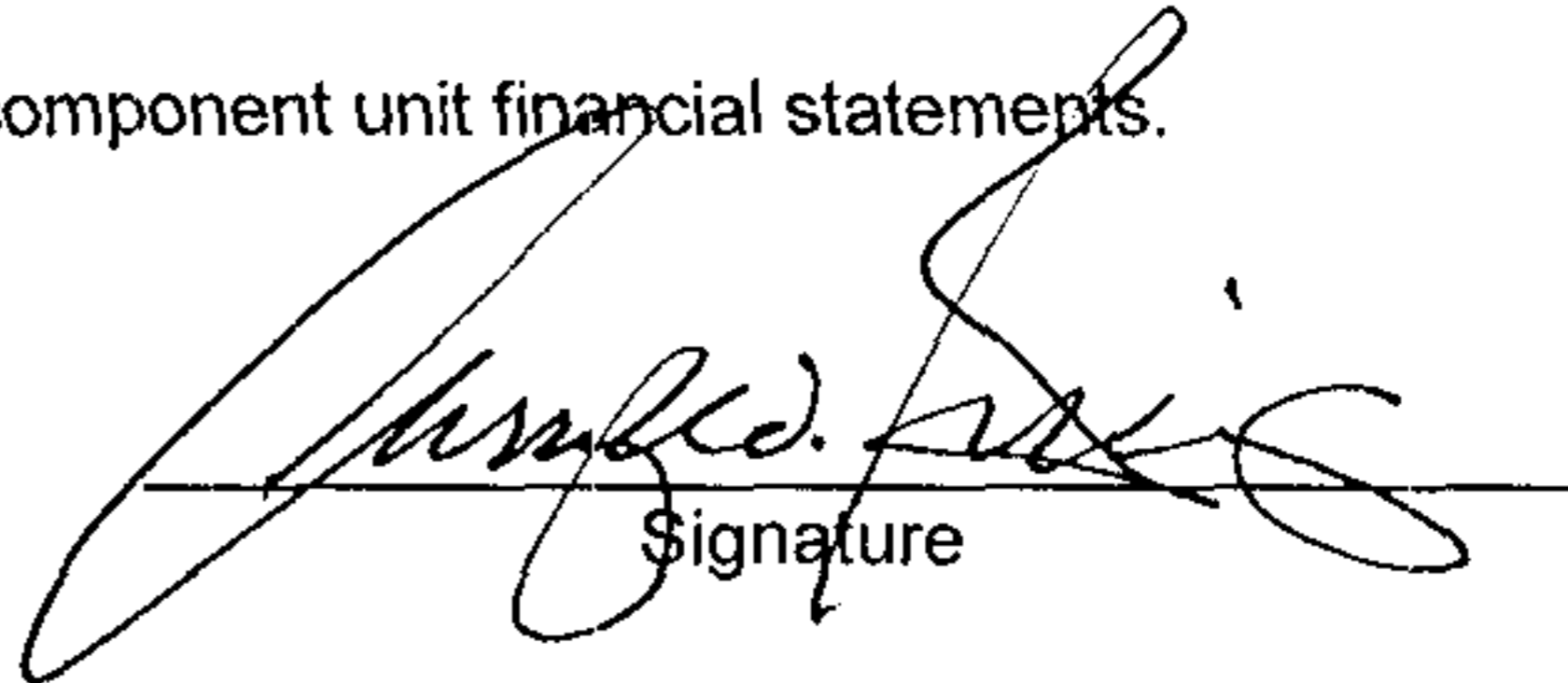
DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISH OF PLAQUEMINES

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED DECEMBER 31, 1998
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514
to be filed with the Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Darryl W. Bubrig, Sr., who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, as of December 31, 1998, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying component unit financial statements.


Signature

Sworn to and subscribed before me this 14th day of June, 1999.


NOTARY PUBLIC

District Attorney Darryl W. Bubrig, Sr.
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ROBERT J. LAPORTE

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INDEPENDENT ACCOUNTANT'S REPORT

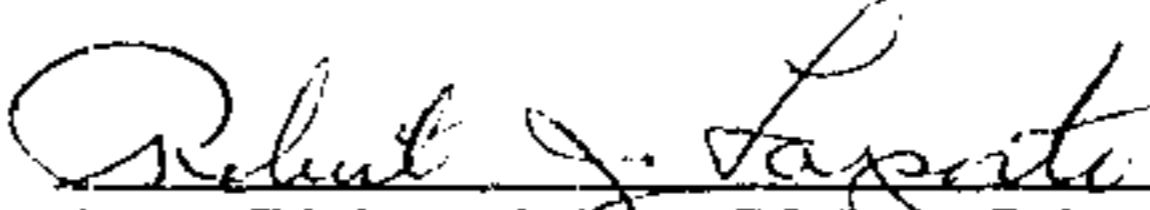
Honorable Darryl W. Bubrig, Sr.
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines

I have compiled the accompanying general purpose financial statements of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, as of and for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

A statement of cash flows for the year ended December 31, 1998, has not been presented. Generally accepted accounting principles require that such a statement be presented when financial statements purport to present financial position and results of operations.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 8, 1999, on the results of my agreed-upon procedures. I have included the Louisiana Attestation Questionnaire, Schedule of Prior Year Findings and Management's Corrective Action Plan for Current Year Findings as prescribed by state law.


ROBERT J. LAPORTE, CPA
Metairie, Louisiana
June 8, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
AND ACCOUNT GROUPS
 December 31, 1998

ASSETS

<u>ASSETS</u>	GOVERNMENTAL FUNDS		ACCOUNT GROUPS GENERAL	TOTAL (MEMO ONLY)
	GENERAL FUND	SPECIAL REVENUE	FIXED ASSETS	
Cash	\$ 40,596.08	\$ 117,169.81	\$ -	\$ 157,765.89
Investments - certificates of deposit	249,581.22	757,890.96	-	-
Receivables:				
Commissions of fines and forfeitures	5,941.86	8,687.00	-	14,628.86
Commissions on court costs	-	10,510.00	-	10,510.00
Incentives for child support collections	-	12,947.63	-	12,947.63
Accrued interest income	3,510.59	7,678.92	-	11,189.51
Property and equipment	-	-	130,357.85	130,357.85
 Total Assets	 \$ 299,629.75	 \$ 914,884.32	 \$ 130,357.85	 \$ 1,344,871.92

LIABILITIES AND FUNDS EQUITY

<u>LIABILITIES</u>				
Accounts payable	\$ 31,862.69	\$ 15,080.25	\$ -	\$ 46,942.94
 <u>FUNDS EQUITY</u>				
Investments in general fixed assets	-	-	130,357.85	130,357.85
Fund balances - unreserved; undesignated	267,767.06	899,804.07	-	1,167,571.13
 Total Fund Equity	 267,767.06	 899,804.07	 130,357.85	 1,297,928.98
 Total Liabilities and Funds Equity	 \$ 299,629.75	 \$ 914,884.32	 \$ 130,357.85	 \$ 1,344,871.92

See accompanying notes and accountant's report

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 1998

<u>REVENUES</u>	GENERAL FUND	SPECIAL REVENUE	TOTAL (MEMORANDUM ONLY)
Commissions on fines and forfeitures	\$ 40,384.92	\$ 18,677.57	\$ 59,062.49
Fees for court costs	-	76,900.00	76,900.00
Incentives for child support collections	-	26,271.49	26,271.49
Fees for worthless check collections	-	13,850.00	13,850.00
Diversionary program revenues	6,650.00	-	6,650.00
Interest income	13,255.27	40,170.25	53,425.52
	<hr/>	<hr/>	<hr/>
Total Revenues	60,290.19	175,869.31	236,159.50
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Salaries	23,181.00	-	23,181.00
Capital outlay	6,961.00	49,930.10	56,891.10
Seminars and meetings	5,985.12	1,761.26	7,746.38
Dues	-	11,433.00	11,433.00
Office supplies and expenses	4,615.53	7,629.26	12,244.79
Public relations awareness	1,097.00	650.58	1,747.58
Accounting	2,800.00	3,000.00	5,800.00
State retirement contributions	112.50	-	112.50
Other	-	1,250.00	1,250.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	44,752.15	75,654.20	120,406.35
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over Expenditures	15,538.04	100,215.11	115,753.15
<u>FUND BALANCES - December 31, 1997</u>	<u>252,229.02</u>	<u>799,588.96</u>	<u>1,051,817.98</u>
<u>FUND BALANCES - December 31, 1998</u>	<u>\$ 267,767.06</u>	<u>\$ 899,804.07</u>	<u>\$ 1,167,571.13</u>

See accompanying notes and accountant's report

District Attorney of the Twenty-Fifth Judicial District
 State of Louisiana - Parish of Plaquemines
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES

For the Year Ended December 31, 1998

	GENERAL FUND			SPECIAL REVENUE FUNDS			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)	
<u>REVENUES</u>							
Commissions on fines and forfeitures	\$ 40,000.00	\$ 40,384.92	\$ 384.92	\$ 19,500.00	\$ 18,677.57	\$ (822.43)	
Fees for court costs	-	-	-	74,000.00	76,900.00	2,900.00	
Incentives for child support collections	-	-	-	25,000.00	26,271.49	1,271.49	
Fees for worthless check collections	-	-	-	14,000.00	13,850.00	(150.00)	
Diversionary program revenues	6,400.00	6,650.00	250.00	-	-	-	
Interest income	12,700.00	13,255.27	555.27	38,250.00	40,170.25	1,920.25	
<u>Total Revenues</u>	<u>59,100.00</u>	<u>60,290.19</u>	<u>1,190.19</u>	<u>170,750.00</u>	<u>175,869.31</u>	<u>5,119.31</u>	
<u>EXPENDITURES</u>							
Salaries	22,500.00	23,181.00	(681.00)	-	-	-	
Capital outlay	6,800.00	6,961.00	(161.00)	49,300.00	49,930.10	(630.10)	
Seminars and meetings	6,000.00	5,985.12	14.88	2,000.00	1,761.26	238.74	
Dues	-	-	-	11,800.00	11,433.00	367.00	
Office supplies and expenses	4,500.00	4,615.53	(115.53)	7,400.00	7,629.26	(229.26)	
Public relations awareness	2,000.00	1,097.00	903.00	1,000.00	650.58	349.42	
Accounting	3,000.00	2,800.00	200.00	3,000.00	3,000.00	-	
State retirement contributions	225.00	112.50	112.50	-	-	-	
Other	-	-	-	1,500.00	1,250.00	250.00	
<u>Total Expenditures</u>	<u>45,025.00</u>	<u>44,752.15</u>	<u>272.85</u>	<u>76,000.00</u>	<u>75,654.20</u>	<u>345.80</u>	
Excess of Revenues Over Expenditures	14,075.00	15,538.04	1,463.04	94,750.00	100,215.11	5,465.11	
<u>FUND BALANCES - December 31, 1997</u>	<u>252,229.02</u>	<u>252,229.02</u>	<u>-</u>	<u>799,588.96</u>	<u>799,588.96</u>	<u>-</u>	
<u>FUND BALANCES - December 31, 1998</u>	<u>\$ 266,304.02</u>	<u>\$ 267,767.06</u>	<u>\$ 1,463.04</u>	<u>\$ 894,338.96</u>	<u>\$ 899,804.07</u>	<u>\$ 5,465.11</u>	

See accompanying notes and accountant's report

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 1998

INTRODUCTION

As provided by Louisiana Revised Statutes 16:1, 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 qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

For 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.

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

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

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. The funds presented in the financial statements are as follows:

General 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 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds -

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. The Title IV-D income is captioned "Incentives for child support collections" in the accompanying financial statements.

Worthless Checks Collection Fee Fund - The Worthless Checks Collection Fee Fund was established in compliance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects restitution of issuance of worthless checks. Expenditures from this fund shall be 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.

\$ 10.00 Court Cost Fund Act 293 - This fund was established in compliance with Louisiana Revised Statute 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

\$ 10.00 Court Cost Fund Act 1443 - This fund was established in compliance with Louisiana Revised Statute 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

Special Asset Forfeiture Fund - This fund was established in compliance with Louisiana Revised Statute 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's office shall receive twenty percent, after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the District Attorney's twelve percent fund to be used for public purposes, including, but not limited to use for prosecution, rewards, support and continuing legal education.

Criminal Bail Bond Fees - This fund was established in compliance with Louisiana Revised Statute 22:1065.1, which provides that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's office shall receive twenty-five percent, which is to be used for operating expenses.

Commercial Bond Forfeitures - This fund was established in compliance with Louisiana Revised Statute 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney.

D. BASIS OF ACCOUNTING

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 on the cash basis of accounting. The funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting using the following practices:

Revenues - Commissions on fines and bond forfeitures, fees for worthless check collections, incentives for Title IV-D cases, and fees for additional court costs are recorded in the year they are earned. Interest income on the certificates of deposit is reported in the period the income is earned. Substantially all other revenues are recorded when received.

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

E. BUDGETARY ACCOUNTING

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

1. An Administrative Assistant prepares a proposed budget and submits the budget to the District Attorney no later than forty-five days within the new fiscal year.
2. The District Attorney approves the budget.
3. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.

4. All budgetary appropriations lapse at the end of each fiscal year.
5. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute 33:2955 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

H. PROPERTY AND EQUIPMENT

Property and equipment are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. 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 Plaquemines Parish Council for the District Attorney. This property and equipment is included in the general fixed assets account group of the Council.

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.

I. COMPENSATED ABSENCES

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

At December 31, 1998, 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).

J. TOTAL COLUMNS ON FINANCIAL STATEMENTS

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

2. CASH AND CASH EQUIVALENTS

At December 31, 1998, the District Attorney has cash and cash equivalents (book balances) totaling \$ 157,765.89 which are in demand deposit or interest-bearing demand deposit accounts.

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. At December 31, 1998, the District Attorney has \$ 157,765.89 in demand deposits or interest-bearing demand deposit accounts and \$ 1,007,742.18 in time deposits. These deposits are secured from risk by \$ 100,000.00 of federal deposit insurance and \$ 1,613,516.00 of pledged securities held by the custodial bank in the name of the fiscal agent.

Even though the pledged securities are considered uncollateralized under provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds on demand.

3. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District Attorney or its agent in the District Attorney's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the district attorney's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District Attorney's name.

At fiscal year-end, the District Attorney's investment balances were all in insured or registered securities held by the District Attorney or its agent in the District Attorney's name. These securities are stated at cost, which approximates market.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets are as follows:

	<u>Balance</u> <u>01/01/98</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/98</u>
Property and equipment	\$ <u>73,466.75</u>	\$ <u>56,891.10</u>	\$ <u>---</u>	\$ <u>130,357.85</u>

5. PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. 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. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute. 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 system, the member may be eligible for disability retirement benefits of 3.5% 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.

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, other-wise to his designated beneficiary if any, or to the member's estate.

Upon the death of any active contributing member with 5 or more years of creditable service, or any member with 23 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 benefit 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 7% of salary. As of July 1, 1998, the Public Retirement Systems Actuarial Committee has stated there will be no employer contribution for all active members of the District Attorneys' Retirement System.

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 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 Systems do not make separate measurements of assets and pension benefit obligation for individual employers.

The pension benefit obligation at December 31, 1998, for the System as a whole, cannot be determined because the District Attorney Pension Fund is maintained on a fiscal year ending June 30, 1999.

Contribution requirements for the year are as follows:

	1998		
	<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
Contribution Rate:			
January 1 - June 30	7%	1.25%	
July 1 - December 31	7%	0.00%	
Contribution Requirement	\$ 480.00	\$ 112.50	\$ 592.50

6. 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 criminal court, the parish governing authority, or paid directly by the state.

SUPPLEMENTARY INFORMATION

ROBERT J. LAPORTE

Certified Public Accountant

ROBERT J. LAPORTE, CPA
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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Darryl W. Bubrig, Sr.
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney of the Twenty-Fifth Judicial District's, State of Louisiana, Parish of Plaquemines, compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$ 15,000, or public works exceeding \$ 100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Two expenditures were made during the year for materials and supplies exceeding \$ 15,000 and no expenditures were made for public works exceeding \$ 100,000. I examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251 and confirmed the information with the administrative assistant.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with a listing of all employees paid during the year ended December 31, 1998.

See Accountant's Report

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the copy approved by the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

8. Randomly select 6 disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the 6 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account;

All payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the 6 selected disbursements indicated approvals from the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The office of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines is open to the public daily with the exception of holidays. There were no meetings recorded in the minute book.

DEBT

10. Examine bank deposits for the period under examination and determine whether such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

See Accountant's Report

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

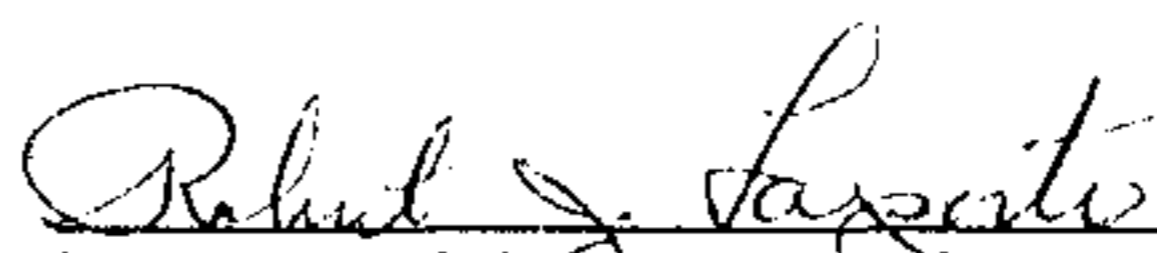
ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



ROBERT J. LAPORTE, CPA

Metairie, Louisiana

June 8, 1999

See Accountant's Report

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana, Parish of Plaquemines
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1998

As noted in the December 31, 1997 management letter, the accounting records of each fund were being maintained by hand and summarized by the accountant in order to produce the compiled financial statements at the end of each year. I recommended that the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, acquire an accounting software system to account for the transactions in each fund, as well as provide a monthly summary of all receipts and expenditures.

See Accountant's Report

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana, Parish of Plaquemines
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 1998

Suggestion 1998-1. During the examination of the accounting records, it was found that the accounting records were being processed through an accounting software package on a year 2000 compliant computer. However, no internal monthly reports were being printed to ensure that revenue and expenditures were in line with budgetary amounts. I recommend printing monthly reports to ensure that revenue and expenditures are in line with budgetary amounts.

As of May 31, 1999, the administrative assistant of the District Attorney will begin printing monthly reports from the accounting system in order to make sure the District Attorney is keeping in line with the calendar year budget.

See Accountant's Report

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

June 8, 1999

Robert J. Laporte, CPA
2805 Harvard Avenue – Suite 102
P.O. Box 73218
Metairie, Louisiana 70033

In connection with your compilation of our financial statements as of December 31, 1998 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you. I accept full responsibility for my compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated my compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to me as of June 8, 1999.

Public Bid Law

It is true that I have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [x] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [x] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [x] No []

Budgeting

I have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [x] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [x] No []

I have filed my annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [x] No []

I have had my financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [x] No []

See Accountant's Report

Meetings

I have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [x] No []

Debt

It is true I have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [x] No []

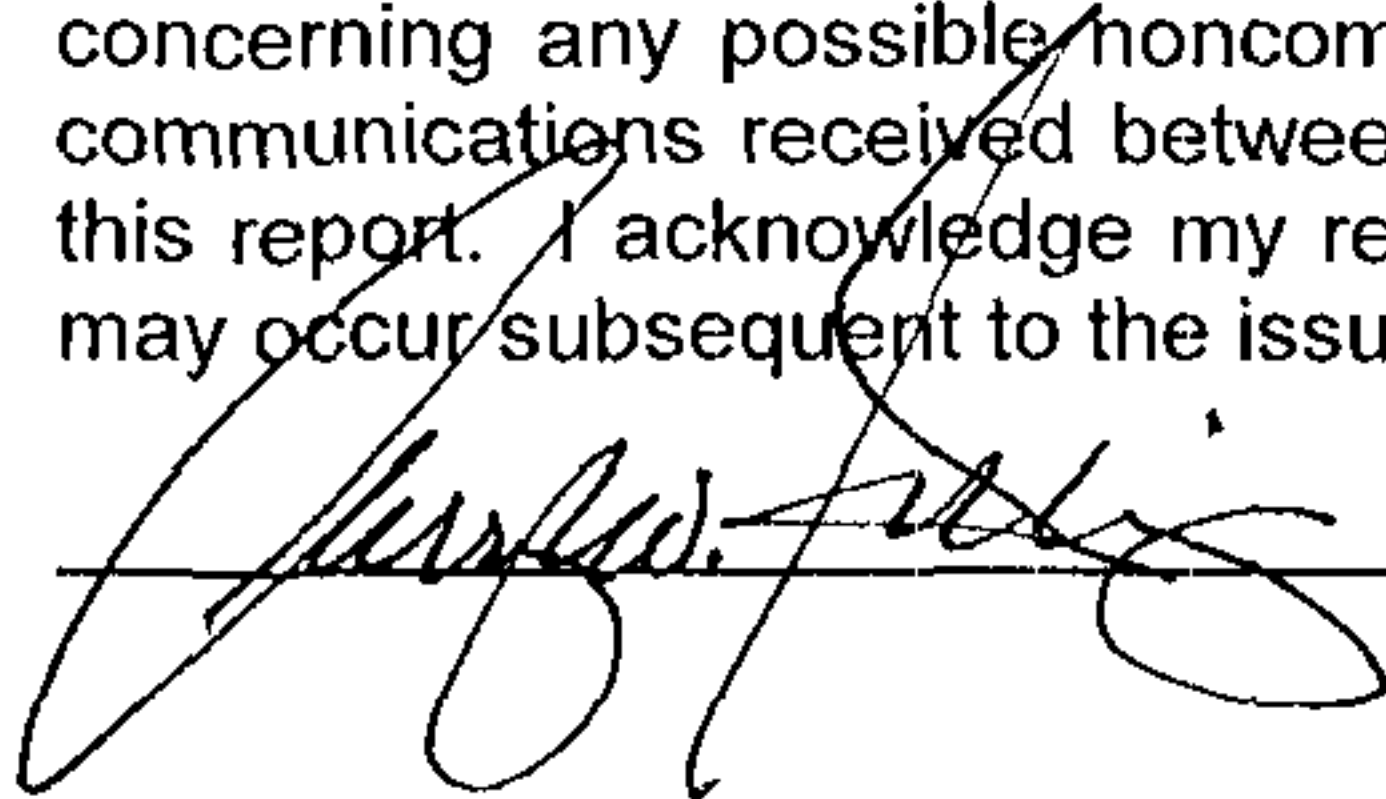
Advances and Bonuses

It is true I have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [x] No []

I have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. I have made available to you documentation relating to the foregoing laws and regulations.

I have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. I acknowledge my responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 District Attorney 6/14/99 Date

ROBERT J. LAPORTE

Certified Public Accountant.

ROBERT J. LAPORTE, CPA

DWAYNE E. LANDRY, CPA
RAEELYN C. GALLIAND, CPA

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June 11, 1999

Honorable Darryl W. Bubrig, Sr.
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
P.O. Box 56
Pointe a la Hache, Louisiana 70082

MANAGEMENT LETTER

Dear District Attorney Bubrig:

I have compiled the financial statements of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines as of and for the year ended December 31, 1998 and have issued my report thereon dated June 8, 1999. I conducted my compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.


As a part of my compilation, I have issued my report on the financial statements dated June 8, 1999 and my report on agreed-upon procedures dated June 8, 1999.

During the course of my examination, I became aware of the following matter that represents an immaterial deviation of compliance or suggestions for improved efficiency.

Suggestion 1998-1. During the examination of the accounting records, it was found that the accounting records were being processed through an accounting software package on a year 2000 compliant computer. However, no internal monthly reports were being printed to ensure that revenue and expenditures were in line with budgetary amounts. I recommend printing monthly reports to ensure that revenue and expenditures are in line with budgetary amounts.

I recommend management address the foregoing issues as an improvement to operations and the administration of public programs. I am available to further explain the suggestions to help implement the recommendation.

Sincerely,


ROBERT J. LAPORTE, CPA

RJL/rcg