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**DISTRICT ATTORNEY OF THE  
FORTIETH JUDICIAL DISTRICT**

*Annual Financial Report*

*As of and for the Year Ended  
December 31, 2003*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are available for public inspection at the District Judge's office of the Legislative Auditor and, where appropriate, at the office of the principal clerk of court.

Statutory Code 7-28-03

**KEITH J. ROVIRA**  
*Certified Public Accountant*

DISTRICT ATTORNEY OF THE FOURTH  
JUDICIAL DISTRICT  
St. John the Baptist Parish

General Purpose Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2003

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FORM 991-9/90

FOR STATE USE ONLY

**INDEPENDENT AUDITOR'S REPORT**

Honorable John W. Cram, Jr.  
District Attorney of the Fortieth Judicial District  
St. John the Baptist Parish, Louisiana

I have audited the accompanying general purpose financial statements of the District Attorney of the Fortieth Judicial District as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the District Attorney of the Fortieth Judicial District. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and the standards found in the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial

position of the District Attorney of the Fortieth Judicial District as of December 31, 2003, and the results of operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

My 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 financial statements, as 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 Fortieth Judicial District. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated June 16, 2004, on my consideration of the District Attorney of the Fortieth Judicial District's compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with accounting principles generally accepted in the United States of America. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.



Keith J. Rovine  
Certified Public Accountant

June 16, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS**

DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 2022

	Governmental		Account GROUP General Fixed Assets	Totals (Memorandum Only)
	Fund Types			
	General Fund	Special Revenues		
<b>ASSETS</b>				
Cash and cash equivalents	-	\$309,813	-	\$309,813
Revenues receivable:				
Intergovernmental - com- missions on fines, etc.	\$188,714	54,903	-	243,617
Other receivables	-	-	-	-
Office furnishings and equipment (Note C)	-	-	\$240,509	240,509
<b>TOTAL ASSETS</b>	<b>\$188,714</b>	<b>\$364,716</b>	<b>\$240,509</b>	<b>\$793,939</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Salaries, related benefits and payroll taxes payable	\$31,878	-	-	\$31,878
Bank deficit	72,913	-	-	72,913
<b>Total Liabilities</b>	<b>104,791</b>	<b>-</b>	<b>-</b>	<b>104,791</b>
<b>Fund Equity:</b>				
Investment in general fixed assets	-	-	\$240,509	240,509
Fund balance:				
Reserved	-	\$ 27,408	-	27,408
Unreserved - undesignated	41,923	129,308	-	171,231
<b>Total Fund Balance</b>	<b>41,923</b>	<b>156,716</b>	<b>-</b>	<b>198,639</b>
<b>Total Fund Equity</b>	<b>41,923</b>	<b>156,716</b>	<b>240,509</b>	<b>439,148</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$146,714</b>	<b>\$323,432</b>	<b>\$240,509</b>	<b>\$710,655</b>

The accompanying notes are an integral part of this statement.



**SUBJECT MATTER OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - All Governmental Fund Types**  
**For the Year Ended December 31, 2005**

	Governmental Fund Types		Totals (Memoranda Only)
	General Fund	Special Revenues	
<b>Revenues</b>			
Commissions on fines & forfeitures	\$247,591	-	\$247,591
Collection fees on worthless checks	-	\$38,555	38,555
Collection of forfeitures	-	52,436	52,436
Intergovernmental Revenues:			
State - Louisiana Department of Social Services	-	216,548	216,548
St. John Parish Criminal Court Fund	181,346	-	181,346
St. John Parish General Fund	145,833	-	145,833
Victim's Assistance Coordinator Fund	19,932	-	19,932
St. John Parish School Board	-	37,017	37,017
Pre-Trial Diversion Program	-	94,910	94,910
Reimbursements	84,565	-	84,565
Interest earnings	1,809	-	1,809
Other	<u>28,572</u>	<u>310</u>	<u>28,882</u>
<b>Total Revenues</b>	<b>829,145</b>	<b>463,575</b>	<b>1,292,720</b>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	690,171	284,901	975,072
Concerning education and travel	9,488	989	10,477
Office supplies and maintenance	14,456	5,654	20,110
Insurance	49,248	-	49,248
Professional fees and services	9,875	-	9,875
Capital outlay	9,264	480	9,744
Rent, utilities and telephones	66,798	23,340	90,138
Payments of forfeitures	-	14,181	14,181
Other	<u>24,231</u>	<u>13,982</u>	<u>38,213</u>
<b>Total Expenditures</b>	<b>873,728</b>	<b>314,437</b>	<b>1,188,165</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(44,583)</b>	<b>115,549</b>	<b>70,966</b>
<b>Other Financing Sources (Uses):</b> Transfer in (out)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures after Transfers</b>	<b>(44,583)</b>	<b>115,549</b>	<b>70,966</b>
<b>Fund Balance at Beginning of Year</b>	<b>85,563</b>	<b>249,103</b>	<b>334,666</b>
<b>Fund Balance at End of Year</b>	<b>\$41,080</b>	<b>\$365,714</b>	<b>\$406,794</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Statement of Revenues, Expenditures and Charges**  
**in Fund Balances - All Governmental Fund Types -**  
**Budget and Actual**  
**For the Year Ended December 31, 2003**

	<u>General Fund</u>		Variance Favorable <u>Unfavorable</u>
	Budget	Actual	
<b>REVENUES</b>			
Commissions on fines & forfeitures	\$368,889	\$347,891	\$ 20,998
Intergovernmental revenues	382,801	392,971	10,170
Interest earnings	1,024	1,809	785
Reimbursements	148,388	88,488	159,900
Other	400	382	118
<b>Total Revenues</b>	<b>873,502</b>	<b>823,531</b>	<b>149,971</b>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	697,480	690,271	7,209
Continuing education and travel	34,800	9,886	25,114
Office supplies and maintenance	18,360	14,456	3,904
Insurance	48,000	49,348	(1,348)
Professional fees and services	13,360	9,875	2,485
Capital outlay	8,000	9,354	(1,354)
Rent, utilities and telephone	84,000	84,708	(3,708)
Payments of forfeitures	-	-	-
Other	31,000	34,331	(3,331)
<b>Total Expenditures</b>	<b>909,000</b>	<b>873,329</b>	<b>25,671</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(15,498)</b>	<b>144,202</b>	<b>(15,498)</b>
<b>Other Financing Sources:</b>			
Transfers in (out)	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures after Transfer In</b>	<b>(15,498)</b>	<b>144,202</b>	<b>(15,498)</b>
<b>Fund Balance at Beginning of Year</b>	<b>88,503</b>	<b>88,503</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$63,005</b>	<b>\$24,271</b>	<b>\$38,734</b>

The accompanying notes are an integral part of this statement.

<u>Special Revenue Fund</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 77,980	\$ 81,191	\$ 4,191	\$411,589	\$428,792	\$ 7,193
276,980	368,478	91,478	897,891	791,448	106,443
-	-	-	1,024	1,803	782
-	-	-	246,184	96,484	(149,700)
-	310	310	822	602	(220)
<u>354,960</u>	<u>449,878</u>	<u>94,878</u>	<u>1,217,008</u>	<u>1,279,128</u>	<u>62,120</u>
240,380	256,901	(16,601)	917,789	947,072	(29,283)
-	593	(593)	34,898	19,678	15,220
5,480	5,894	(294)	19,749	29,110	(9,361)
-	-	-	48,099	49,248	(1,149)
-	-	-	12,349	9,878	2,471
1,280	409	800	9,299	9,754	(554)
22,420	22,340	60	76,499	79,048	(2,549)
45,080	34,181	10,819	45,099	34,181	10,819
7,720	13,862	(6,142)	18,798	48,193	(29,395)
<u>321,980</u>	<u>338,422</u>	<u>(16,422)</u>	<u>1,213,098</u>	<u>1,208,156</u>	<u>4,942</u>
38,000	116,849	88,849	5,000	79,969	74,969
-	-	-	-	-	-
38,000	116,849	88,849	5,000	79,969	74,969
<u>146,228</u>	<u>240,365</u>	<u>(94,137)</u>	<u>203,791</u>	<u>136,668</u>	<u>67,123</u>
<u>\$128,228</u>	<u>\$152,714</u>	<u>\$24,486</u>	<u>\$217,791</u>	<u>\$187,637</u>	<u>\$30,154</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**INTRODUCTION**

As provided by Article V, Section 24 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 district attorney is elected by the qualified electors of the judicial district for a term of six years. The fortieth judicial district encompasses the parish of St. John the Baptist, Louisiana.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

The accompanying general purpose financial statements of the District Attorney of the Fortieth Judicial District 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.

**2. Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the district attorney is an independently elected official who operates his office without oversight responsibility to the parish governing authority, the St. John the Baptist Parish Council. Louisiana revised statutes give each district attorney control over their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for bonding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Furthermore, the St. John the Baptist Parish Council, the parish's governing authority, does not include the district attorney as a component unit in its comprehensive annual financial report.

For these reasons, the district attorney reports as an independent reporting entity and the financial statements presented in this audit report include only the transactions of the District Attorney of the Fortieth Judicial District.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. 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 and 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 governmental funds of the district attorney are the General Fund and the Special Revenue Funds, and are described as follows:

**a. General Fund**

The General Fund is used to account for all financial resources except those accounted for in the Special Revenue Funds. The General Fund was established in compliance with Louisiana Revised Statute 18:571.12, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office.

**b. Special Revenue Funds**

The following Special Revenue Funds are used to account for the collection and disbursement of earmarked monies:

**Title IV-D Fund --**

The Title IV-D Fund was established in July 1986 and consists of incentive payments and reimbursement grants from the Louisiana Department of Social

**DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fee 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 expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

**School Board Account Fund --**

The School Board account was established to account for the receipt and disbursement of funds for the performance of legal services for the St. John the Baptist Parish School Board.

**Pre-Trial Intervention/Diversion Programs --**

The Pre-Trial Intervention Program accounts for the collection of a fee paid by first-time offenders to the district attorney, and expenses paid for the administration of this program by employees of the district attorney's office.

Another activity of this special revenue fund is the collection of a fee which is paid by motorists who receive a traffic citation in St. John the Baptist Parish. Participant/motorists agree to pay a fine to the district attorney and to drive safely and not receive any additional moving traffic citations for a period of six months. Personnel and other expenses related to the administration of this program are paid out of this fund.

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Forfeiture Account Fund --**

The Louisiana State Legislature passed the Bail Bond Reform Act of 1993. This act established that bond forfeiture proceeds are to be collected by the St. John the Baptist Sheriff and disbursed by the District Attorney with amounts allocated by percentages predetermined by the Act. Also, the monies and assets seized during the course of a criminal arrest shall be held in this fund until authorized by the court to distribute the monies as required by law.

**4. Fixed Assets**

Fixed assets purchased by the governmental funds are accounted for in the General Fixed Assets Account Group. Fixed assets are stated at historical cost or estimated fair market value. The estimates were arrived at using comparable prices of similar items purchased during that time period. Estimates make up an immaterial amount of total fixed assets. Purchases of general fixed assets are recorded as expenditures at the time of purchase. Depreciation is not computed on fixed assets since this is only a memorandum account to provide in one record the organization's fixed assets.

The district attorney only owns fixed assets he purchases out of the funds of the district attorney's office. All other fixed assets, which are purchased from the funds of the St. John the Baptist Parish General Fund or the St. John the Baptist Parish Criminal Court Fund, are reported in their general fixed assets account groups, and are not owned by the district attorney.

**5. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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 and decreases in net current assets. The modified accrual basis of



**DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues (General Fund) --**

Commissions on fines and forfeitures are recorded in the year they are collected by the tax collector.

**Intergovernmental revenues (General Fund) --**

Include monies received from the St. John the Baptist Parish Criminal Court Fund, the St. John the Baptist Parish General Fund and the Victim's Assistance Coordinator Fund.

**Intergovernmental revenues (Special Revenue Funds) --**

Include monies received from a grant from the Louisiana Department of Social Services (Title IV-E), the St. John the Baptist Parish School Board (School Board Account), and the St. John the Baptist Parish Criminal Court Fund, the St. John the Baptist Parish General Fund and Pre-Trial Intervention/Diversion Program.

Interest revenue is recorded in the year in which it is earned.

All other revenues are recorded when received.

**Expenditures (for all funds) --**

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

**6. Budgets**

The district attorney prepared original budgets for the General Fund and Special Revenue Funds. All budgets were advertised and made available for public inspection at the district attorney's office in Edgard, Louisiana on December 14, 2002, and adopted on December 27, 2002.

Budgets for the General Fund and the Special Revenue Funds were amended. These budgets were advertised and made available for public inspection at the district

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

attorney's office in Edgard, Louisiana on December 4, 2003, and adopted on December 21, 2003. All budgets were prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

**7. Encumbrances**

Encumbrance accounting is not utilized due to the nature of operations and the ability of management to monitor budgeted expenditures on a timely basis.

**8. Cash and Cash Equivalents**

Cash includes amounts in interest and noninterest bearing demand deposits. Cash equivalents include amounts in time deposits. Under state law, the district attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**9. Compensated Absences**

The district attorney has the following vacation and sick leave policies:

**Vacation Leave --**

Full-time clerical employees earn ten days of vacation leave and one additional day for every two years of service up to a three week maximum. Vacation leave must be taken within the year it is earned or it is forfeited. Upon retirement, resignation or termination an employee is not paid for unused vacation leave which was earned during the year.

**Sick Leave --**

Full-time clerical employees earn ten days of sick leave per year which may accumulate. Female employees are also allowed six weeks of maternity leave. Upon retirement, resignation or termination an employee is not paid for accumulated and unused sick leave which was earned during the year.

There were no accumulated leave benefits required to be reported in accordance with GASB Codification Section 560.

DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

10. Long-Term Obligations

There were no long-term obligations to be reported in the financial statements.

11. Fund Balance

The Fund balance of the Special Revenue Fund titled, "forfeiture account," is reserved for amounts which will ultimately be paid to various governmental entities in accordance with state law. These funds are not appropriate for expenditure by the district attorney.

12. Total Columns on Combined Statements

Total columns on the combined 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.

**DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 2003, the carrying amounts (book balances) of all cash and cash equivalents of the district attorney were as follows:

Interest bearing demand deposits	\$188,138
Time deposits	<u>14,282</u>
Total	<u>\$202,420</u>

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the district attorney had \$278,491 in deposits (collected bank balances). These deposits were secured from risk by \$174,782 of federal deposit insurance and \$93,709 of pledged securities held by the custodial bank in the name of the fiscal agent bank (OASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 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 assessor that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, December 31, 2002	\$331,155
Additions	9,794
Deductions	<u>          </u>
Balance, December 31, 2003	<u>\$340,949</u>

**DISTRICT ATTORNEY OF THE FOURTEEN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE D - PENSION PLAN**

Employees of the district attorney are covered under two retirement plans as follows:

**1. Louisiana District Attorneys Retirement System**

**Plan Description** -- The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple employer (cost-sharing), public employee retirement system controlled and 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, 1994, and who elected not to be covered by the new provisions, the following applies: Any member with 15 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 60, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of creditable service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of creditable service may retire at age 60 with a 3 percent benefit reduction for each year below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of their membership service, not to exceed 100 percent of their average final compensation.

For members who joined the System after July 1, 1994, 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 14 years of service credit, or have 10 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2011**

**NOTE D - PENSION PLAN (CONTINUED)**

**Funding Policy** -- Plan members are required by state statute to contribute 7.8 percent of their annual covered salary and the district attorney, as their employer, is required to contribute at an actuarially determined rate. For the year ended December 31, 2011, there was no employer contribution rate. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Due to actuarial calculations, the district attorney has not been required to make employer contributions to the System since June, 1999.

**II. Parochial Employees Retirement System of Louisiana**

**Plan Description** -- All other employees of the district attorney are members of the Parochial Employees Retirement System of Louisiana (PERS), a cost-sharing, multiple-employer defined pension benefit plan administered by a separate board of trustees. PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in PERS.

Under Plan A, employees who retire at or after age 60 with at least 18 years of creditable service, at or after age 58 with at least 28 years of credited service, or at any age with at least 38 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1998, the benefit is equal to one percent of the final-average salary plus \$24 for each year of supplemental plan

DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT  
 21. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 2003

NOTE D - PENSION PLAN (CONTINUED)

only service earned prior to January 1, 1998. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for PERS. The report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14419, Baton Rouge, Louisiana 70830-4619, or by calling (504)318-1161.

**Funding Policy** -- Under Plan A, members of PERS are required to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 2003 is 9.75% of annual covered payroll. Contributions to PERS also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:283, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The district attorney's (employer) contributions to PERS under Plan A for the years ended December 31, 2003, 2002 and 2001 were \$29,156, \$29,545 and \$28,107, respectively, and these amounts equalled the required contributions for each year.

**DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2003**

**NOTE E - LEASES**

Operating Lease

The district attorney leases office space, under several separate operating leases as follows: (1) property located at 1107 1/2 Main Street, LaPlace, month-to-month lease at \$400 per month; (2) property located at 317 West Fifth Street, LaPlace, month-to-month lease at \$1,600 per month; (3) property located at 494 West 5th Street, LaPlace, month-to-month lease at \$2,800 per month; (4) a copy machine on a 12-month lease at \$156 per month; (5) an additional copy machine on a 12-month lease at \$100 per month; (6) a 2003 car with a 24-month lease term at \$199 per month, beginning July 23, 2003; (7) a 2003 car on a separate 24-month lease at \$460 per month beginning January 27, 2003.

The minimum annual commitments under all noncancelable operating leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
December 31, 2004	\$17,844
December 31, 2005	<u>4,882</u>
	<u>\$24,226</u>

**NOTE F - 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 from the criminal court funds, the parish government, or directly by the state.

**NOTE G - LITIGATION**

The district attorney is not involved in any litigation at December 31, 2003, which could have a material effect on the financial statements.



DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
20. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 2003

NOTE H - FEDERAL FINANCIAL ASSISTANCE PROGRAM

During the year, the district attorney participated in the Title IV-D program administered by the State of Louisiana Department of Social Services, Catalog of Federal Domestic Assistance Number 13.781. This program is funded by indirect assistance payments in the form of reimbursements of certain expenditures. The funds are received from the Louisiana Department of Social Services. For the year ended December 31, 2003, the district attorney received reimbursements on expenditures totaling \$218,033.

The reimbursement payments are restricted by a formal agreement between the district attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis. These reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of a review or audit by the federal grantor agency.

CONDENSED AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Balance Sheet - General Fund  
 December 31, 2003

ASSETS

Revenues receivable:	
Intergovernmental - commissions on fines, etc.	\$108,718
TOTAL ASSETS	<u>\$108,718</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Payroll taxes payable	\$ 31,878
Book deficit	<u>72,913</u>
Total Liabilities	104,791
Fund Equity:	
Fund Balance:	
Unreserved - undesignated	<u>41,523</u>
Total Fund Balance	<u>41,523</u>
Total Fund Equity	<u>41,523</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$146,314</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2003**

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<b>Revenues</b>			
Commissions on fines & forfeitures	\$244,589	\$247,591	\$ 3,002
Intergovernmental revenues	382,901	392,971	10,170
Interest earnings	1,024	1,009	785
Reimbursements	146,186	96,484	(49,702)
Other	<u>405</u>	<u>232</u>	<u>(173)</u>
<b>Total Revenues</b>	<b>875,005</b>	<b>829,187</b>	<b>(45,818)</b>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	637,489	639,171	7,109
Continuing education and travel	34,809	9,684	25,114
Office supplies and maintenance	14,369	14,458	(89)
Insurance	48,000	49,268	(1,268)
Professional fees and services	12,340	9,879	2,469
Capital outlay	8,000	9,354	(1,354)
Rent, utilities and telephone	54,000	55,788	(1,788)
Other	<u>11,000</u>	<u>24,231</u>	<u>(13,231)</u>
<b>Total Expenditures</b>	<b>885,006</b>	<b>821,228</b>	<b>63,778</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(10,001)</b>	<b>(44,881)</b>	<b>(19,880)</b>
<b>Other Financing Sources:</b>			
Transfers in (out)	<u>          </u>	<u>          </u>	<u>          </u>
<b>Excess (Deficiency) of Revenues over Expenditures after Transfer in</b>	<b>(10,001)</b>	<b>(44,881)</b>	<b>(19,880)</b>
<b>Fund Balance at Beginning of Year</b>	<b>16,381</b>	<b>16,381</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$21,381</b>	<b>\$41,221</b>	<b>\$(19,840)</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combining Balance Sheet - Special Revenue Funds**  
**December 31, 1963**

	Title <u>IV-B</u>	Worthless Check Collection <u>Fee</u>	School <u>Board</u>
<b>ASSETS</b>			
Cash	\$24,244	\$8,052	\$18
Revenues receivable, Intergovernmental - Grant - Louisiana Department of Social Services	<u>14,382</u>	<u>—</u>	<u>—</u>
<b>TOTAL ASSETS</b>	<b><u>\$142,146</u></b>	<b><u>\$8,052</u></b>	<b><u>\$18</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	<u>—</u>	<u>—</u>	<u>—</u>
<b>Total Liabilities</b>	<u>—</u>	<u>—</u>	<u>—</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved	<u>—</u>	<u>—</u>	<u>—</u>
Unreserved - undesignated	\$142,146	\$8,052	\$18
<b>Total Fund Balance</b>	<b><u>142,146</u></b>	<b><u>8,052</u></b>	<b><u>18</u></b>
<b>Total Fund Equity</b>	<b><u>142,146</u></b>	<b><u>8,052</u></b>	<b><u>18</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$142,146</u></b>	<b><u>\$8,052</u></b>	<b><u>\$18</u></b>

The accompanying notes are an integral part of this statement.

<u>Pre-Trial Intervention/ Diversion Programs</u>	<u>Forfeiture Accounts</u>	<u>Total (Memorandum Only)</u>
\$171,072	\$27,406	\$198,478
-	-	54,802
<u>\$171,072</u>	<u>\$27,406</u>	<u>\$228,718</u>
-	-	-
-	-	-
-	\$27,406	\$ 27,406
<u>\$171,072</u>	-	<u>328,108</u>
<u>171,072</u>	<u>27,406</u>	<u>383,718</u>
<u>171,072</u>	<u>27,406</u>	<u>383,718</u>
<u>\$171,072</u>	<u>\$27,406</u>	<u>\$183,718</u>

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combining Statement of Revenues, Expenditures and Charges**  
**in Fund Balances - Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	<u>Title</u> <u>FF-0</u>	<u>Worthless</u> <u>Check</u> <u>Collection</u> <u>Fee</u>
<b>Revenues</b>		
Collection fees on worthless checks	-	\$50,565
Collection of forfeitures	-	-
Intergovernmental revenues:		
Grant - Louisiana Department		
of Social Services	\$236,548	-
St. John Parish School Board	-	-
Pre-Trial Diversion Program	-	-
Other	<u>110</u>	<u>-</u>
Total Revenues	<b>236,658</b>	<b>28,521</b>
<b>Expenditures</b>		
Salaries, related benefits and		
payroll taxes	182,191	19,299
Continuing education and travel	889	-
Office supplies and maintenance	3,667	1,364
Capital outlay	400	-
Rent, utilities and telephone	23,140	-
Payments of forfeitures	-	-
Other	<u>28</u>	<u>6,871</u>
Total Expenditures	<b>203,812</b>	<b>27,524</b>
Excess (Deficiency) of		
Revenues over Expenditures	27,846	1,021
Other Financing (Uses):		
Transfer out to General Fund	<u>-</u>	<u>-</u>
Excess (Deficiency) of		
Revenues over Expenditures		
after Transfer Out	27,846	1,021
Fund Balance at Beginning of Year	122,160	1,021
Fund Balance at End of Year	<b>\$142,146</b>	<b>\$8,052</b>

The accompanying notes are an integral part of this statement.

<u>School Board</u>	<u>Pre-Trial Intervention/ Diversion Programs</u>	<u>Forfeiture Account</u>	<u>Total Memorandum Only</u>
-	-	-	226,666
-	-	232,636	59,636
-	-	-	236,340
237,017	-	-	37,827
-	294,919	-	94,919
<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>
237,017	294,919	23,636	445,236
37,017	18,194	-	256,981
-	-	-	989
-	623	-	5,854
-	-	-	480
-	-	-	23,340
-	-	34,181	34,181
<u>-</u>	<u>7,066</u>	<u>-</u>	<u>23,962</u>
37,017	25,893	24,181	234,627
-	69,027	18,453	116,549
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	69,027	18,453	116,549
<u>38</u>	<u>102,049</u>	<u>8,251</u>	<u>246,165</u>
\$ <u>38</u>	\$ <u>171,072</u>	\$ <u>27,436</u>	\$ <u>255,724</u>



DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget and Actual  
 Title IV-D  
 For the Year Ended December 31, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental revenue:			
Grant - Louisiana Department of Social Services	\$280,000	\$216,858	\$63,142
Total Revenues	<u>280,000</u>	<u>216,858</u>	<u>63,142</u>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	171,880	182,191	(10,311)
Continuing education and travel	-	589	(589)
Office supplies and maintenance	1,400	3,607	(2,207)
Capital outlay	1,200	400	800
Rent, utilities and telephone	22,400	22,140	260
Other	-	25	(25)
Total Expenditures	<u>280,000</u>	<u>309,812</u>	<u>(29,812)</u>
Excess (Deficiency) of Revenues over Expenditures	-	27,048	27,048
Fund Balance at Beginning of Year	\$1,874	\$22,103	(20,229)
Fund Balance at End of Year	<u>\$17,874</u>	<u>\$149,146</u>	<u>\$131,272</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget and Actual  
 Worthless Check Collection Fee  
 For the Year Ended December 31, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Collection fees on worthless checks	\$21,000	\$20,555	\$4,555
Total Revenues	21,000	20,555	4,555
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	19,200	19,200	(81)
Office supplies and maintenance	1,800	1,964	434
Other	<u>6,000</u>	<u>6,871</u>	<u>(871)</u>
Total Expenditures	27,000	27,934	(934)
Excess (Deficiency) of Revenues over Expenditures	-	1,621	1,621
Fund Balance at Beginning of Year	4,324	2,831	2,752
Fund Balance at End of Year	<u>\$4,324</u>	<u>\$9,452</u>	<u>\$9,724</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**School Board**  
**For the Year Ended December 31, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental revenue:			
St. John the Baptist Parish			
School Board	\$40,000	\$37,017	\$2,983
Other	-	-	-
Total Revenues	<u>40,000</u>	<u>37,017</u>	<u>2,983</u>
<b><u>Expenditures</u></b>			
Salaries, related benefits and payroll taxes	39,800	37,017	2,783
Other	<u>200</u>	<u>-</u>	<u>200</u>
Total Expenditures	<u>40,000</u>	<u>37,017</u>	<u>2,983</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance at Beginning of Year	38	38	-
Fund Balance at End of Year	<u>\$38</u>	<u>\$38</u>	<u>\$-</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Pre-Trial Intervention/Diversion Programs**  
**For the Year Ended December 31, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental revenue:			
Pre-Trial Diversion Program	\$33,000	\$34,310	\$13,310
Total Revenues	33,000	34,310	13,310
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	8,500	18,894	9,394
Other	1,500	7,889	6,389
Total Expenditures	10,000	25,883	15,883
Excess (Deficiency) of Revenues over Expenditures	23,000	89,027	44,027
Fund Balance at Beginning of Year	93,367	182,948	8,678
Fund Balance at End of Year	\$110,367	\$173,975	\$83,656

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Charges  
 in Fund Balances - Budget and Actual  
 Forfeiture Account  
 For the Year Ended December 31, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Collection of forfeitures	\$50,000	\$52,636	\$2,636
Total Revenues	50,000	52,636	2,636
<b>Expenditures</b>			
Payments of forfeitures	45,000	24,181	20,819
Total Expenditures	45,000	24,181	20,819
Excess (Deficiency) of Revenues over Expenditures	5,000	18,455	13,455
Fund Balance at Beginning of Year	—475	—1,951	—1,476
Fund Balance at End of Year	<u>\$4,525</u>	<u>\$21,404</u>	<u>\$21,931</u>

The accompanying notes are an integral part of this statement.

**SUPPLEMENTARY INFORMATION SCHEDULE**

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Supplementary Information Schedules  
Summary Schedule of Prior Audit Findings and  
Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2003

I have audited the accompanying general purpose financial statements of the District Attorney of the Fortieth Judicial District, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 16, 2004. I conducted my 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. My audit of the financial statements as of December 31, 2003 resulted in an unqualified opinion.

**Section I - Summary of Auditor's Report and Findings**

There was one material weakness in internal control that was a reportable condition which required disclosure in this audit report (Finding No. 1).

There were no instances of noncompliance that were required to be reported in this audit report.

There were no other findings, required to be reported, and no management letter was issued for the current audit period.

There was one prior-year audit finding, and it was the same as this current-year finding (Finding No. 1).

The District Attorney of the Fortieth Judicial District did not receive any major or significant federal funding during the twelve months ended on December 31, 2003.

DISTRICT ATTORNEY OF THE FOURTEETH JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Supplementary Information Schedules (Continued)  
Summary Schedule of Prior Year Audit Findings and  
Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2003

Section II - Financial Statement Finding

Finding No.: 1

Fiscal Year Finding Initially Occurred: Has existed from inception.

Finding Described: The size of the district attorney's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control.

Corrective Action and Additional Explanation: Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial. No action will need to be taken.

Anticipated Completion Date: Not applicable.

Contact Person:

John M. Crum, Jr.

District Attorney of the Fourteenth Judicial District  
St. John the Baptist Parish, Louisiana



**OTHER REPORTS REQUIRED  
GOVERNMENT ACQUISITION STANDARDS**

KEITH J. ROVIRA  
 CERTIFIED PUBLIC ACCOUNTANT  
 833 PELICAN ROAD  
 METairie, LOUISIANA 70001-5127

FORM 810-0000

SEE PAGE 88-00000

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

Honorable John M. Crum, Jr.  
 District Attorney of the Fortieth Judicial District  
 St. John the Baptist Parish, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fortieth Judicial District as of and for the year ended December 31, 2003, and have issued my report thereon dated June 16, 2004. I conducted my 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 a part of obtaining reasonable assurance about whether the St. John the Baptist Parish Assessor's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the District Attorney of the Fortieth Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal

control over financial reporting. However, I noted a matter involving the internal control over financial reporting and its operations that I consider to be reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the district attorney's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. I noted that, as a material weakness, the size of the district attorney's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control. Management is aware of this inadequacy in the internal control structure, however, it feels that to employ such controls would not be cost beneficial.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I considered the reportable condition described above to be a material weakness.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rowles  
Certified Public Accountant

June 16, 2004