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**DISTRICT ATTORNEY OF THE
TWENTY-FOURTH JUDICIAL DISTRICT
JEFFERSON PARISH, LOUISIANA**

Annual Financial Report

Year Ended December 31, 2003

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. This report is available for public inspection at the Cloutier-Rouge office of the Legislative Auditor and, where appropriate, at the official's regular place of work.

Release Date 7-28-04

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DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis

Within this section of the annual financial report of the District Attorney of the Twenty-Fourth Judicial District of Jefferson Parish, the District Attorney's management provides this narrative discussion and analysis of the financial activities of the District Attorney for year ended December 31, 2003. The District Attorney's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The District Attorney's assets exceeded his liabilities by \$14,268,548 (net assets) for the year reported.

Total net assets are comprised of the following:

- Capital assets, net of related debt, of \$7,231,751 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
- Unrestricted net assets of \$7,036,798 represent the portion available to maintain the District Attorney's continuing obligations to citizens and creditors.

The District Attorney's General Fund reported total ending unreserved/undesignated fund balance of \$7,080,643 this year. This compares to the prior year ending unreserved/undesignated fund balance of \$10,820,618 showing a decrease of \$3,820,005 during the current year.

At the end of the current year, unreserved/undesignated fund balance for the General Fund was \$7,080,643, or 42% of total General Fund expenditures and 50% of total General Fund revenues.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the District Attorney's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District Attorney also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2004.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District Attorney's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the District Attorney's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney as a whole is improving or deteriorating. Evaluation of the overall health of the District Attorney would extend to other nonfinancial factors in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the District Attorney's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District Attorney's district activities or functions on revenues provided by the Parish and the State of Louisiana.

The government-wide financial statements present governmental activities of the District Attorney that are principally supported by intergovernmental revenues. The sole purpose of these governmental activities is judicial.

The government-wide financial statements are presented on pages 10 & 11 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District Attorney uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District Attorney's most significant funds rather than the District Attorney as a whole.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Inferior Parish, Louisiana

Management's Discussion and Analysis (Continued)

The District Attorney has two kinds of funds:

1) **Governmental funds** are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District Attorney's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The governmental fund financial statements are presented on pages 12-15 of this report.

2) **Fiduciary funds** are reported in the fund financial statements and the District Attorney has only one fiduciary fund which is the Asset Forfeiture Agency Fund. This fund reports seized assets held pending final disposition.

The agency fund financial statement is presented on page 16 of this report.

Notes to the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 17 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District Attorney's budget presentations. A budgetary comparison statement is included as "supplementary information" for the General Fund. This statement demonstrates compliance with the District Attorney's adopted and final revised budget. This statement can be found on pages 27 of this report.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE.

The District Attorney implemented the new financial reporting model used in this report beginning with the current fiscal year ended December 31, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the District Attorney as a whole.

The District Attorney's net assets at year-end are \$14,388,548. The following table provides a summary of the District Attorney's net assets:

	Governmental Activities	Percentage Total
Assets:		
Current assets	\$ 9,086,863	47%
Capital assets	11,046,751	58%
	<u>22,133,614</u>	<u>100%</u>
Liabilities:		
Current liabilities	1,629,268	29%
Long-term liabilities	5,813,808	75%
	<u>7,443,076</u>	<u>100%</u>
Net assets:		
Investment in capital assets, net of related debt	7,231,751	50%
Unrestricted	7,056,798	49%
	<u>\$14,288,549</u>	<u>100%</u>

The District Attorney continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 4.48 to 1.

Since this is the first year in which government-wide information is available, comparative data is not presented. However, comparative data will be accumulated and presented to assist analysis in future years.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of the District Attorney's changes in net assets:

Summary of Changes in Net Assets

	Governmental Activities	Percentage of Total
Revenues:		
Programs:		
Charges for services/fees and fines	\$ 2,636,875	15%
Operating grants	11,318,387	65%
General:		
Interest	134,686	1%
Miscellaneous	<u>18,425</u>	<u>0%</u>
Total Revenues	<u>14,108,413</u>	<u>100%</u>
Program expenses:		
Judicial	14,486,807	99%
Interest on long-term debt	<u>316,318</u>	<u>2%</u>
Total expenses	<u>14,723,225</u>	<u>100%</u>
Change in net assets	(614,812)	
Beginning net assets	<u>14,997,481</u>	
Ending net assets	<u>14,382,669</u>	

GOVERNMENTAL REVENUES

The District Attorney is heavily reliant on operating grants from Jefferson Parish and the State of Louisiana to support his operations. Unlike many other agencies, the District Attorney receives no property tax or sales tax revenue. The District Attorney's financial position has enabled him to earn \$114,806 in interest to support governmental activities.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

GOVERNMENTAL FUNCTIONAL EXPENSES

The total governmental function of the District attorney's office is judicial activities. Of the total costs, depreciation on the building, equipment and vehicles was \$200,371.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds, of which the General Fund is the only one reported had an ending fund balance of \$7,080,543, all of which is unreserved and undesignated indicating availability for continuing the District Attorney's activities.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the District Attorney's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$2,820,275 from the prior year. General fund revenues for the current year were \$1,004,280 greater than the prior year and expenditures were \$2,818,060 greater than the prior year. The major increase in expenditures were for capital outlays of \$2,315,778 associated with the District Attorney's new office building. The new building was occupied by the District Attorney's personnel in September of 2000.

BUDGETARY HIGHLIGHTS

General Fund

The General Fund's original revenue budget was amended reflecting an increase of \$1,208,747 primarily in the category for on-behalf payments from the Parish and State. The General Fund's original expenditure budget was increased \$4,627,221 primarily in the categories for capital outlays for the building and for intergovernmental expenditures. This was due to the fact that the building had been budgeted for this amount in the prior year, but final construction was delayed until the current year. Therefore there was a favorable budget variance in the previous year for the building.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The District Attorney's investment in capital assets, net of accumulated depreciation as of December 31, 2003, was \$13,646,751. See Note 6 of the notes to the financial statements for additional information about changes in capital assets during the current year. The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities	
	2003	2002
Depreciable assets:		
Office building	\$ 12,111,440	\$ 18,136,168
Furniture, fixtures and equipment	1,487,239	1,770,797
Vehicles	195,782	195,782
Total depreciable assets	<u>13,794,461</u>	<u>20,102,747</u>
Less accumulated depreciation	<u>(145,800)</u>	<u>(141,294)</u>
Book value - depreciable assets	<u>\$ 13,648,661</u>	<u>\$ 19,961,453</u>
Percentage depreciated	<u>2%</u>	<u>4%</u>

Long-term debt

At the end of the year, the District Attorney had total indebtedness outstanding of \$8,815,900 pertaining solely to the new building. During the year, the District Attorney retired \$810,000 or 12% of the beginning outstanding debt balance. See Note 10 of the notes to the financial statements for additional information regarding long-term debt.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

CONTACTING THE DISTRICT ATTORNEY FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances, comply with finance-related laws and regulations, and demonstrate the District Attorney's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Paul D. Constock, Jr., District Attorney of the Twenty-Fourth Judicial District, 200 Darbigy Street, Gretna, LA 70053.

GOVERNMENT - WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Net Assets
December 31, 2003

ASSETS

Cash and cash equivalents	\$ 935,772
Investments	7,515,287
Accrued receivables	388,190
Due from agency fund	341,889
Prepaid expenses	87,871
Capital assets, net	<u>10,046,731</u>
Total assets	<u>22,130,814</u>

LIABILITIES

Current Liabilities:	
Accounts and other accrued payables	219,802
Payable to Jefferson Parish	1,786,018
Interest payable	23,748
Non-current Liabilities:	
Due within one year	855,000
Due in more than one year	<u>4,969,000</u>
Total liabilities	<u>7,844,288</u>

NET ASSETS

Invested in capital assets, net of related debt	7,231,731
Unrestricted	<u>7,059,789</u>
Total net assets	<u>\$ 14,291,520</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Activities
Year Ended December 31, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judicial	\$ 14,426,807	\$ 2,655,675	\$ 11,548,907	\$ (421,425)
Interest on long-term debt	<u>218,518</u>	<u>-</u>	<u>-</u>	<u>(218,518)</u>
Total	<u>\$ 14,729,325</u>	<u>\$ 2,655,675</u>	<u>\$ 11,548,907</u>	<u>(547,943)</u>
General revenues:				
Interest earnings				154,608
Miscellaneous				<u>14,423</u>
Total general revenues				<u>179,031</u>
Changes in net assets				(368,912)
Net assets at beginning of year, as adjusted				<u>14,927,882</u>
Net assets at end of year				<u>\$ 14,729,540</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Balance Sheet - Governmental Funds
December 31, 2009

ASSETS

	<u>General Fund</u>
Cash and cash equivalents	\$ 935,772
Investments	7,915,287
Receivables:	
Due from agency fund	241,980
Commissions on fines and bond forfeitures	155,979
Court costs	155,171
Prepaid expenses	<u>37,871</u>
Total assets	<u>\$ 9,086,059</u>

LIABILITIES AND FUND BALANCE

Current Liabilities:	
Accounts and other accrued payables	\$ 219,562
Payable to Jefferson Parish	<u>1,785,918</u>
Total liabilities	<u>2,005,480</u>
Fund balance:	
Unreserved/undesignated	<u>7,080,543</u>
Total liabilities and fund balance	<u>\$ 9,086,059</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana**

**Reconciliation of the Governmental Funds - Balance Sheet
to the Statement of Net Assets
December 31, 2003**

Total fund balance - governmental fund (fund financial statement)		\$ 7,580,543
Amounts reported for governmental activities in the statement of net assets (government - wide financial statements) are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. The cost of the assets is \$13,782,404, and the accumulated depreciation is \$748,863		13,048,751
Long - term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Certificate of indebtedness	(\$,915,000)	
Accrued interest payable	<u> 23,742</u>	(\$,938,742)
Total net assets of governmental activities (government - wide financial statements)		<u>\$ 14,588,599</u>

The accompanying notes are the integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2009

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 11,310,507
Charges for services	3,650,876
Interest earnings	114,936
Miscellaneous	<u>14,425</u>
Total revenues	<u>15,104,473</u>
Expenditures:	
Personnel and related benefits	9,757,967
Operating services	1,818,935
Professional fees	91,562
Rent	13,048
Capital outlays	2,915,778
Intergovernmental	1,806,791
Debt service	<u>1,128,828</u>
Total expenditures	<u>17,024,488</u>
Deficiency of revenues over expenditures	(2,920,015)
Fund balance - beginning of year	<u>10,005,819</u>
Fund balance - end of year	<u>\$ 7,085,804</u>

The accompanying notes are the integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2003

Net change in fund balance - governmental fund (fund financial statements)		\$ (2,920,075)
Amounts reported for governmental activities in the statement of activities (government-wide financial statements) are different because:		
<p>Governmental funds report capital outlays as expenditures in the individual fund. Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.</p>		
Asset purchases capitalized	2,315,778	
Depreciation expense	(232,971)	
Capital assets transferred to Jefferson Parish	(546,192)	
Building improvements abandoned	<u>189,321</u>	1,607,896
Some items reported in the statement activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Certificate of indebtedness retired	810,900	
Difference between interest on long-term debt on modified accrual basis versus interest on an accrual basis	<u>1,907</u>	<u>812,807</u>
Change in net assets of governmental activities (government-wide financial statements)		<u>\$ (2,107,212)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Fiduciary Net Assets
December 31, 2003

	<u>Asset</u> <u>Forfeiture</u> <u>Agency</u> <u>Fund</u>
	<u>ASSETS</u>
Cash and cash equivalents	\$ 803,253
Investments	<u>218,321</u>
Total assets	<u>1,021,574</u>
	<u>LIABILITIES</u>
Due to General Fund	241,983
Forfeiture deposits held for future disposition	<u>779,591</u>
Total liabilities	<u>1,021,574</u>
	<u>NET ASSETS</u>
Net Assets	\$ <u>0</u>

The accompanying notes are the integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements

Introduction.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty-Fourth Judicial District 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. The District Attorney performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Fourth Judicial District encompasses the entire Parish of Jefferson.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the District Attorney includes all funds, activities, etc., that are controlled by him as an independently elected parish official. There are no component units included or required to be included as part of the financial reporting entity. The District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursements of funds. Other than certain operating expenditures of his office that are paid or provided by the Parish Council as required by Louisiana law, the District Attorney is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of the local government, over which the District Attorney exercises no oversight responsibility, such as the Parish Council, Parish School Board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

B. Basis of Presentation

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Government-Wide Financial Statements (GWFS)

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in two parts -- invested in capital assets, net of related debt; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

Fund Financial Statements (FFS)

The District Attorney uses funds to maintain his financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the District Attorney are classified into two categories: governmental and fiduciary. The funds of the District Attorney are described below:

Governmental

General Fund - The General Fund of the District Attorney is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended in accordance with state and federal laws and according to District Attorney policy.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Fiduciary

Fiduciary fund reporting focuses on net assets and changes in net assets. The only fund accounted for in this category by the District Attorney is the Asset Forfeiture Agency Fund which is used to account for assets seized in narcotics cases in which the District Attorney has received the seized assets, pending the final disposition of the case. The assets may ultimately be returned to the defendant from whom they were seized, transferred to another agency, or divided among the District Attorney, the Parish of Jefferson as custodian of judicial funds, and the seizing agency. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets.

C. Measurement Focus/Basis of Accounting.

Measurement focus refers to what is being measured; 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 measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due. The governmental funds use the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the District Attorney is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The District Attorney's primary expenditures include salaries and related benefits, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

G. Budgets

The District Attorney adopts a formal budget for the General Fund on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. Formal budget integration within the accounting records is not employed as part of the accounting system. The District Attorney prepares and reviews a comparison of budget to actual figures for revenues and expenditures on a monthly basis.

The District Attorney adopted his original 2002 budget on December 29, 2002. The budget amounts presented as a comparison to actual are as amended on December 4, 2003. Appropriations for the General Fund lapse at year end, and the District Attorney does not utilize encumbrance accounting.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits in state banks, organized under Louisiana law and national banks having their principal offices in Louisiana. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2652 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost which approximates market.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

G. Interfund Receivables/Payables

During the course of operations, transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the financial statement balance sheet.

H. Capital Assets

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Building	40 years
- Vehicles	5 years
- Furniture and fixtures	10 years
- Computer equipment	5 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

(2) Changes in Accounting Principles

For the year ended December 31, 2000, the District Attorney has implemented GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for

individual major funds rather than by fund type which has been the mode of
DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
 Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

presentation in previously issued financial statements. The District Attorney also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Governmental: Derivatives, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 8, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At December 31, 2003, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the beginning fund balance for the year ended December 31, 2003 to be restated in terms of "net assets" as follows:

Total fund balances - governmental funds at December 31, 2003		\$10,890,819
Add: Cost of capital assets at December 31, 2003	10,100,000	
Less: Accumulated depreciation at December 31, 2003	<u>(541,204)</u>	11,558,796
Less: Certificates of indebtedness payable at December 31, 2003	(1,800,000)	
Annual interest payable at December 31, 2003	<u>1,207,000</u>	10,851,796
Net assets at December 31, 2003		<u>\$ 9,054,796</u>

(3) Cash and Cash Equivalents

At December 31, 2003, the District Attorney had cash totaling \$1,896,025 (bank balances) invested in demand deposit accounts at various local banks. 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 of deposit with the fiscal agent bank. 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 \$1,950,000 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance, and pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

(4) Investments

Investments are categorized into these three categories of 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.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

3. Uninsured and unregistered, with securities held by the counterpart, or its trust department or agent but not in the District Attorney's name.

Even though the deposits covered by pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 30:1229 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 upon demand.

As of December 31, 2003, the District Attorney had \$7,733,508 invested in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool. In accordance with GASB Codification Section 190.106, the investment in LAMP at December 31, 2003, is not categorized in the three risk categories provided by GASB Codification 190.104 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book-entry form. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

(4) Receivables

Accrued receivables consist of charges for services performed through the end of the current period but not collected until the subsequent period.

Other receivables represent the amount due from the Asset Forfeiture Agency Fund.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

(6) Capital Assets

Capital assets and depreciation activity for the governmental activities as of and for the year ended December 31, 2003 are as follows:

	Balance, Jan. 1, <u>2003</u>	Additions	Disposals	Balance, Dec. 31, <u>2003</u>
Building	\$10,736,109	\$ 1,453,982	\$ 77,769	\$12,112,322
Vehicles	193,783	-	-	193,783
Furniture, fixtures and equipment	<u>1,175,292</u>	<u>382,698</u>	<u>348,190</u>	<u>1,489,700</u>
Total	<u>12,105,184</u>	<u>1,836,680</u>	<u>425,959</u>	<u>13,515,905</u>
Less accumulated depreciation:				
Building	23,269	60,690	28,362	75,697
Vehicles	103,758	34,096	-	137,854
Furniture, fixtures and equipment	<u>292,788</u>	<u>117,453</u>	<u>-</u>	<u>410,241</u>
Total	<u>619,815</u>	<u>212,239</u>	<u>28,362</u>	<u>850,414</u>
Capital assets, net	<u>\$ 11,485,369</u>	<u>\$ 1,624,441</u>	<u>\$ 447,597</u>	<u>\$ 12,665,491</u>

The building is located on land which is leased from Jefferson Parish for a term of 99 years. No rent is payable with regard to this lease.

(7) Accounts and Other Accrued Payables

The payables of \$218,502 at December 31, 2003, were as follows:

Payable for:	
Capital additions	\$ 138,433
Drug free program shared costs	78,892
Other miscellaneous	<u>81,177</u>
Total	<u>\$ 298,502</u>

(8) Payable to Jefferson Parish

The payable to Jefferson Parish of \$1,785,016 at December 31, 2003 represents a return of the 2003 budget to Jefferson Parish as per agreement.

(9) Pension Plan

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. The Louisiana District Attorney's Retirement System is a multiple employer state-wide retirement system which is administered and controlled by a board of trustees. The District Attorney's office does not contribute to the plan or guarantee any of the benefits granted by the plan.

All other employees of the District Attorney's office are members of the Parochial Employee's Retirement System of Louisiana and/or Employee's

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

All costs relating to pension contributions are paid by Jefferson Parish and the State of Louisiana; such costs are included in the accompanying financial statements as "on-behalf" payments.

(10) **Long-Term Debt**

In 1989 the District Attorney issued \$8,500,000 of Certificates of Indebtedness bearing interest at the rate of 4.9%. The proceeds of this issuance were used to construct a multi-level building used as the District Attorney's administrative office. The final maturity of the certificate is December, 2029 and requires biannual payments of principal, interest and an administrative fee. Future maturities are as follows:

<u>Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Fee</u>	<u>Total</u>
05/1/2004	\$ 142,407.50	\$ 420,000.00	\$ 2,500.00	\$ 564,907.50
12/1/2004	132,177.50	425,000.00	2,500.00	569,677.50
05/1/2005	121,520.00	445,000.00	2,500.00	569,020.00
12/1/2005	110,817.50	455,000.00	2,500.00	568,317.50
05/1/2006	99,470.00	465,000.00	2,500.00	566,970.00
12/1/2006	88,077.50	475,000.00	2,500.00	565,577.50
05/1/2007	76,440.00	485,000.00	2,500.00	563,940.00
12/1/2007	64,435.00	505,000.00	2,500.00	561,935.00
05/1/2008	52,105.00	515,000.00	2,500.00	559,605.00
12/1/2008	39,567.50	525,000.00	2,500.00	557,067.50
05/1/2009	26,708.00	545,000.00	2,500.00	553,208.00
12/1/2009	13,475.00	560,000.00	2,500.00	549,975.00
Total	<u>867,137.50</u>	<u>\$8,500,000.00</u>	<u>\$ 30,000.00</u>	<u>46,613,137.50</u>

(11) **Risk Management**

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injury to employees, and natural disasters. The district Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

<u>Type of Insurance</u>	<u>Amount of Coverage</u>	<u>Deductible</u>
Professional Liability:		
Per claim	1,000,000	5,000
Aggregate	3,000,000	
Personal Injury:		
Per claim	1,000,000	5,000
Aggregate	3,000,000	
Disciplinary Proceedings	10,000	500

The District Attorney's payment of the deductible is the only liability associated with his insurance policies. The Jefferson Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

(12) Litigation and Claims

The District Attorney's office is a named defendant in several lawsuits, which it is vigorously defending. Such matters arise in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes, based on the advice of legal counsel, that the final outcome of such litigation would not have a material adverse effect on the District Attorney's financial statements.

(13) On-Behalf Payments

In accordance with GASB No. 34, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 2008 was \$8,495,819 summarized as follows:

Paying Entity	Salaries and Fringe Benefits	Operating Expenses and Other	Total
Jefferson Parish	\$ 8,078,879	\$ 416,350	\$ 8,495,229
State of Louisiana	<u>1,265,589</u>	<u>-0-</u>	<u>1,265,589</u>
Total	\$ <u>9,344,468</u>	\$ <u>416,350</u>	<u>\$9,495,818</u>

In addition to the above, the District Attorney's office space in the parish courthouses during part of the past year was provided by Jefferson Parish at no cost to the District Attorney. Also, a number of office pool vehicles owned by Jefferson Parish are used by the District Attorney's office at no cost.

SUPPLEMENTAL SCHEDULES

**Schedule of Revenue, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
Year Ended December 31, 2022**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Prior Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental revenues:				
On-behalf payments for salaries, fringe benefits and office expenses incurred by Jefferson Parish and State of Louisiana	\$7,724,217	\$8,889,388	\$8,889,378	\$ (34,771)
Federal grant	2,228,880	2,228,880	2,279,873	50,993
State of Louisiana grants	-	-	248,217	248,217
Charges for services:				
Cost meals	1,114,247	1,368,954	1,295,860	(73,094)
Fees and forfeitures	541,499	622,400	757,450	134,950
Rent fees	250,000	250,000	277,144	27,144
Wholesale check fees	302,478	320,732	195,478	(126,954)
Contributions in kind forfeitures	45,418	45,718	52,282	6,574
Charter fees	127,011	167,648	128,883	(38,765)
Interest earnings	168,783	120,757	114,808	(53,949)
Miscellaneous income	1,822	22,222	14,428	(13,802)
Total revenues	<u>12,684,954</u>	<u>13,838,921</u>	<u>14,554,813</u>	<u>715,892</u>
Expenditures:				
Current:				
Personnel and related benefits	8,772,888	9,621,738	9,797,987	175,771
Operating services	1,828,473	1,420,498	1,478,828	(47,675)
Professional fees	82,288	120,288	81,882	(40,406)
Rent	-	-	12,848	(12,848)
Other	82,282	-	-	-
Capital Outlays	344,327	2,348,514	2,218,778	(129,736)
Intergovernmental expenditures (self services)	1,094,917	2,079,085	1,898,791	(180,294)
Principal reduction	810,000	810,000	810,000	-
Interest and fees	223,022	211,022	219,552	8,530
Total expenditures	<u>12,871,627</u>	<u>18,880,833</u>	<u>17,528,488</u>	<u>(1,352,306)</u>
Excess (deficiency) of revenues over expenditures	(177,444)	8,958,088	2,996,325	464,122
Fund balance at beginning of year	<u>7,465,728</u>	<u>7,886,813</u>	<u>10,000,000</u>	<u>1,113,187</u>
Fund balance at end of year	<u>\$ 7,288,284</u>	<u>\$ 7,886,813</u>	<u>\$ 7,886,813</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Schedule of Changes in Assets and Liabilities
Asset Forfeiture Agency Fund
Year Ended December 31, 2003

Balance, beginning of year	\$ 305,049
Additions:	
Seizures	1,179,695
Interest earnings on investments	<u>4,531</u>
Total additions	<u>1,184,226</u>
Reductions:	
Returned to defendants	90,277
Distributions to:	
District Attorney	50,207
Other agencies	<u>210,114</u>
Total reductions	<u>350,598</u>
Balance, end of year	<u>\$ 1,138,576</u>

DISTRICT ATTORNEY OF THE TWENTY FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2003

<u>Federal Grantor/ Pass-through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Fully Number</u>	<u>Federal Expenditures</u>
Department of Justice:				
Passed through L.C.L.E. (Louisiana Commission on Law Enforcement)				
V.O.C.A. (Victims of Crime Act)				
Domestic Violence Maps	16.575	083-7-027	-	128,308
Domestic Violence Maps	16.575	080-7-011	-	72,861
Victims Assistance Program	16.575	080-7-010	-	27,371
V.A.W.A. (Violence Against Women Act)				
Domestic Violence Program	16.568	M08-7-001	-	51,178
Victim Notification	16.568	M08-7-008	-	15,460
Domestic Violence Program	16.568	M01-7-008	-	12,843
(BYRNE) (Drug pre trial intervention)				
Diversions program	16.579	801-7-018	-	105,892
U.S. Department of Health and Human Services				
Passed through Louisiana Department of Social Services Office of Family Support Child Support Services (Title IV-D) Program				
	93.593	CFR480460 OCA 88-0896-0001-02 CFR480370 OCA 88-10007-0001-02		2,282,822
Total expenditures of federal awards				4,179,622

NOTES:

- This schedule of expenditures of federal awards presents the expenditures of all financial assistance of the Jefferson Parish District Attorney for federal awards received directly from federal agencies and indirectly through pass-through entities. The expenditures are presented in this schedule on the modified accrual basis of accounting and in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*.
- In accordance with the terms of the grants the Jefferson Parish District Attorney has expended matching contributions of \$24,984 in connection with the V.O.C.A. grants, \$25,596 in connection with the V.A.W.A. grants, and \$63,607 in connection with the (BYRNE) grants.



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INDEPENDENT AUDITORS' REPORT

June 7, 2004

Honorable Paul D. Comick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District as of December 31, 2003 and for the year then ended, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of District Attorney of the Twenty-Fourth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District as of December 31, 2003, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Notes 1 and 2 to the financial statements, the District Attorney adopted the provisions of the Government Accounting Standards Board Statement Number 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of January 1, 2003.

The management's discussion and analysis and budgetary comparison information on pages 1 through 9 and 27 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying other supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a part of the financial statements of the District Attorney of the Twenty-Fourth Judicial District. The other supplemental information schedule on page 28 has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2004 on our consideration of the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 our audit.

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

June 7, 2004

Honorable Paul D. Cronick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District as of December 31, 2003 and for the year then ended, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents and have issued our report thereon dated June 7, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Fourth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of District Attorney of the Twenty-Fourth Judicial District, the Louisiana Legislative Auditor and federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 34:513, this report is distributed by the Legislative Auditor as a public document.

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

June 7, 2004

Honorable Paul D. Conick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

Compliance

We have audited the compliance of District Attorney of the Twenty-Fourth Judicial District, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2003. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

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

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the District Attorney, its management, the Legislative Auditor for the State of Louisiana and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

DuPont, Harpman, Hogan & Maden LLP

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The opinion issued on the financial statements of the District Attorney of the Twenty-Fourth Judicial District for the year ended December 31, 2003 was unqualified.
2. Internal control over financial reporting:
Material weaknesses: None noted
Reportable conditions: None noted
3. Compliance
Noncompliance material to financial statements: None noted

Federal Awards

Internal control over major programs:
Material weaknesses: None noted
Reportable conditions: None noted

The opinion issued on compliance for major programs of the District Attorney of the Twenty-Fourth Judicial District for the year ended December 31, 2003 was unqualified.

Audit findings disclosed that are required to be reported in accordance with Circular A-133:
None noted

Major program: CFDA No. 93.563 Name: Child Support Services – Title IV-D Program

Dollar threshold used to distinguish between type A and type B programs: \$500,000

Auditor qualified as a low-risk auditor? Yes

FINANCIAL STATEMENT FINDINGS

No matters were reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

There were no prior year findings and questioned costs.