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District Attorney of the  
Twenty-Fifth Judicial District  
State of Louisiana  
Parish of PlaquemineGENERAL PURPOSE FINANCIAL STATEMENTS

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 report is available for public inspection at the State Budget office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

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**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

June 23, 2004

Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
P.O. Box 94307  
1500 North Third  
Baton Rouge, LA 70804-9437

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 28:514, enclosed are the annual financial statements for the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, as of and for the fiscal year ended December 31, 2003. The report includes all funds under the control and oversight of the District Attorney. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



James W. Dubrio

Enclosure

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

ANNUAL SWORN FINANCIAL STATEMENTS AS OF  
AND FOR THE YEAR ENDED DECEMBER 31, 2003  
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

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

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Darryl W. Bubrig, Sr., who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, as of December 31, 2003, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying component unit financial statements.

  
\_\_\_\_\_  
Signature

Sworn to and subscribed before me this 27<sup>th</sup> day of June, 2004

  
\_\_\_\_\_  
NOTARY PUBLIC Linda S. Barrett  
at 2275 at Acadian

---

District Attorney Darryl W. Bubrig, Sr.  
P. O. Box 73  
Belle Chasse, Louisiana 70027  
(504) 304-0801

# ROBERT J. LAPORTE

*Certified Public Accountant - Personal Financial Specialist*

Robert J. Laporte, CPA - PE  
Barbara C. Tallant, CPA  
Danae M. Holbeck, CPA, EA

www.rlaportecpa.com  
3811 Wire Country Approach  
Mandeville, Louisiana 70111  
(985) 434-0850 - Fax: (985) 434-0825  
Mobile, Louisiana  
(984) 433-2077 - Fax: (984) 433-2079

## INDEPENDENT ACCOUNTANT'S REPORT

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

I have compiled the accompanying general purpose financial statements of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine (a component unit of the Plaquemine Parish Government), as of and for the year ended December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

In accordance with the Louisiana Governmental Audit Guide and the provisions of State law, I have issued a report, dated June 11, 2004 on the results of my agreed-upon procedures. I have included the Louisiana Allocation Questionnaire, Schedule of Prior Year Findings and Management's Corrective Action Plan for Current Year Findings as prescribed by State law.

  
ROBERT J. LAPORTE, CPA  
Mandeville, Louisiana  
June 11, 2004

## GENERAL PURPOSE FINANCIAL STATEMENTS

**District Attorney of the Twenty-Fifth Judicial District**  
**State of Louisiana**  
**Parish of Plaquemine**  
**BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES**  
**AND ACCOUNT GROUPS**  
**For the Year Ended December 31, 2003**

**ASSETS**

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS GENERAL	TOTAL (MEMO ONLY)
	GENERAL FUND	SPECIAL REVENUE	FIXED ASSETS	
<b>ASSETS</b>				
Cash	\$ 110,892.29	\$ 319,364.23	\$ -	\$ 430,256.52
Investments - certificates of deposit	135,425.73	174,868.33	-	310,294.06
Receivables:				
Commissions on fines and forfeitures	8,435.22	7,296.25	-	15,731.47
Commissions on court costs	-	14,746.80	-	14,746.80
Incentives for child support collections	-	14,376.12	-	14,376.12
Cooperative Endeavor Agreement - Plaquemine Parish Courthouse District	-	95,000.00	-	95,000.00
Louisiana Department of Revenue - Federal Grants Receivable	6,382.39	-	-	6,382.39
Other Receivable	849.98	-	-	849.98
Accrued interest income	252.21	1,136.19	-	1,388.40
Property and equipment	-	-	219,699.23	219,699.23
 Total Assets	 <u>\$ 202,245.12</u>	 <u>\$ 1,227,384.12</u>	 <u>\$ 219,699.23</u>	 <u>\$ 1,759,328.47</u>

**LIABILITIES AND FUNDS EQUITY**

<b>LIABILITIES</b>				
Accounts payable	\$ 46,626.06	\$ 6,484.39	\$ -	\$ 53,110.45
 <b>FUNDS EQUITY</b>				
Investments in general fixed assets	-	-	219,699.23	219,699.23
Fund balances - unreserved, undesignated	221,816.03	1,221,261.03	-	1,443,077.06
 Total Funds Equity	 <u>221,816.03</u>	 <u>1,221,261.03</u>	 <u>219,699.23</u>	 <u>1,662,267.06</u>
 Total Liabilities and Funds Equity	 <u>\$ 202,245.12</u>	 <u>\$ 1,227,384.12</u>	 <u>\$ 219,699.23</u>	 <u>\$ 1,759,328.47</u>

See accompanying notes and accounts receivable

**District Attorney of the Twenty-Fifth Judicial District**  
**State of Louisiana**  
**Parish of Plaquemine**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2003

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
Intergovernmental revenues:			
Federal grants	\$ 2,438.39	\$ 4,159.00	\$ 6,597.39
Incentives for child support collections	-	41,680.29	41,680.29
Fees from court costs	-	62,430.00	62,430.00
Fees on fines and forfeitures	28,903.44	28,722.98	57,626.42
Interest income	2,549.06	14,923.77	17,472.83
Fees for worthless check collections	-	13,125.00	13,125.00
Discretionary program revenues	7,900.08	-	7,900.08
 Total Revenues	<u>49,891.63</u>	<u>164,961.04</u>	<u>214,852.67</u>
 <u>EXPENDITURES</u>			
Salaries	193,858.00	-	193,858.00
Capital outlay	1,748.08	15,019.48	17,767.56
Public relations awareness	2,965.58	800.00	3,765.58
Office supplies and expenses	9,449.88	713.27	10,163.15
Grants expense	19,952.29	93.28	20,045.57
Professional fees	6,800.00	-	6,800.00
Seminars, meetings and travel	8,244.58	94.52	8,339.10
Counseling expense	3,891.75	-	3,891.75
Dues	266.08	4,752.68	5,018.76
Payroll taxes	2,387.28	-	2,387.28
Repairs and maintenance	2,245.73	-	2,245.73
 Total Expenditures	<u>170,658.99</u>	<u>22,128.85</u>	<u>192,787.84</u>
 (Deficiency) Excess of Revenues over Expenditures	<u>(130,968.40)</u>	<u>142,133.19</u>	<u>11,564.79</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers	80,000.00	(80,000.00)	-
Intergovernmental transfer	(8,746.27)	-	(8,746.27)
 Total Other Financing Sources (Uses)	<u>(8,746.27)</u>	<u>(80,000.00)</u>	<u>(88,746.27)</u>
 <u>FUND BALANCES - December 31, 2002</u>	<u>269,028.76</u>	<u>1,108,758.64</u>	<u>1,477,787.40</u>
 <u>FUND BALANCES - December 31, 2003</u>	<u>\$ 221,616.83</u>	<u>\$ 1,221,961.83</u>	<u>\$ 1,443,578.66</u>

See accompanying notes and accounting records



Charter Attorney of the Territory, Public Judicial Officers  
 State of Louisiana - Parish of Terrebonne  
**REVENUES** (OPERATIONAL, CAPITAL, INVESTMENT, AND CONTINGENT)  
 (LAST YEAR: \$1,200,000.00) (THIS YEAR: \$1,200,000.00)  
 For the Year Ended December 31, 2002

	REVENUE		EXPENSES		REVENUE		EXPENSES	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<b>REVENUES</b>								
Management revenues								
Fees for services	\$ 2,000.00	\$ 2,000.00	\$ (9,181.00)	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	
Fees for legal support activities								
Fees for court costs	20,000.00	20,000.00	3,444.00	10,000.00	10,000.00	10,000.00	10,000.00	
Fees for fines and forfeitures	800.00	2,500.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00	
Interest income								
Fees for multistate check collections	7,000.00	7,000.00	100.00	10,000.00	10,000.00	10,000.00	10,000.00	
Discretionary program revenues								
<b>Total Revenues</b>	<b>28,800.00</b>	<b>49,000.00</b>	<b>1,091.00</b>	<b>19,600.00</b>	<b>19,600.00</b>	<b>44,200.00</b>	<b>31,070.00</b>	
<b>EXPENSES</b>								
Territory								
Capital outlay	10,000.00	10,000.00	(200.00)					
Public relations activities	1,700.00	1,700.00	15,713.00	10,000.00	10,000.00	10,000.00	10,000.00	
Other supplies and expenses	2,000.00	2,000.00	74.44	800.00	800.00	800.00	800.00	
Other expenses	10,000.00	10,000.00	800.00	713.27	713.27	713.27	713.27	
Professional fees	20,000.00	20,000.00	8,000.00	100.00	100.00	100.00	100.00	
Printing	1,000.00	1,000.00	200.00					
Salaries, meetings and travel	8,000.00	8,000.00	200.00	500.00	500.00	500.00	500.00	
Cleaning expenses	4,000.00	4,000.00	1,000.00					
Dues	200.00	200.00	20.00	4,700.00	4,700.00	4,700.00	4,700.00	
Payroll taxes	2,275.00	2,275.00	112.20					
Repairs and maintenance	2,000.00	2,000.00	204.27					
<b>Total Expenditures</b>	<b>48,075.00</b>	<b>47,000.00</b>	<b>28,400.00</b>	<b>20,200.00</b>	<b>20,200.00</b>	<b>20,200.00</b>	<b>1,100.00</b>	
<b>(Deficit) Excess of Revenues over Expenditures</b>	<b>(19,275.00)</b>	<b>(2,000.00)</b>	<b>27,400.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>140,000.00</b>	<b>90,000.00</b>	
<b>STATE FUNDING (OPERATIONAL)</b>								
Operating transfer	(8,000.00)	(8,000.00)	81.32					
Investment transfer								
<b>Total State Funding Sources (Net)</b>	<b>(8,000.00)</b>	<b>(8,000.00)</b>	<b>81.32</b>	<b>(8,000.00)</b>	<b>(8,000.00)</b>	<b>(8,000.00)</b>	<b>(8,000.00)</b>	
<b>GRANT BALANCE - December 31, 2002</b>	<b>(8,000.00)</b>	<b>(8,000.00)</b>						
<b>GRANT BALANCE - December 31, 2003</b>	<b>(7,181.00)</b>	<b>(7,181.00)</b>	<b>(98,601.27)</b>	<b>(1,000,000.00)</b>	<b>(1,000,000.00)</b>	<b>(1,000,000.00)</b>	<b>(90,000.00)</b>	

See accompanying notes and accounts receivable.

District Attorney of the Twenty-Fifth Judicial District  
State of Louisiana  
Parish of Plaquemines  
**NOTES TO FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2003

**INTRODUCTION**

As provided by Louisiana Revised Statutes 19:1, the District Attorney has charge of every criminal prosecution by the State in his District and is the representative of the State before the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

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

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

**C. FUND ACCOUNTING**

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

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

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

#### **General Funds -**

**General Fund (District Attorney's Expense)** - The General Fund was established in compliance with Louisiana Revised Statute 18:571.11, which provides that twenty percent of the fines collected and bonds forfeited by transmitted to the District Attorney to defray the necessary expenditures of his office.

#### **Special Revenue Funds -**

**Title IV-D Fund** - The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "incentives for child support collections" in the accompanying financial statements.

**Worthless Checks Collection Fee Fund** - The Worthless Checks Collection Fee Fund was established in compliance with Louisiana Revised Statute 18:15, which provides for a specific fee whenever the District Attorney's office collects restitution of issuances of worthless checks. Expenditures from this fund shall be at the sole discretion of the District Attorney, and may be used to defray the salaries and the expenses of the Office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

**§ 33.00 Court Cost Fund Act 253** - This fund was established in compliance with Louisiana Revised Statute 18:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

**§ 33.00 Court Cost Fund Act 262** - This fund was established in compliance with Louisiana Revised Statute 18:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

**Special Asset Forfeiture Fund** - This fund was established in compliance with Louisiana Revised Statute 40:2310(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's office shall receive twenty percent, after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the District Attorney's twelve percent

fund is to be used for public purposes, including, but not limited to use for prosecution, rewards, support and continuing legal education.

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

**Commercial Bond Forfeitures** - This fund was established in compliance with Louisiana Revised Statute 15:071, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.

**§2.Criminal Bond Fee** - This fund was established in compliance with Louisiana Revised Statute 15:851, which provides that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.

#### D. **BASIS OF ACCOUNTING**

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

The District Attorney's records are maintained on the cash basis of accounting. The funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting using the following practices:

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

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

**Other Financing Sources (Uses)** - Transfers between funds and other governmental units that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses).

#### E. **BUDGETARY ACCOUNTING**

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

1. An Administrative Assistant prepares a proposed budget and submits the budget to the District Attorney no later than forty-five days within the new fiscal year.
2. The District Attorney approves the budget.

3. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

**F. CASH AND CASH EQUIVALENTS**

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

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute 33:2055 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

**H. PROPERTY AND EQUIPMENT**

Property and equipment are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All property and equipment is valued at cost or estimated historical cost, if historical cost is not available.

The accompanying financial statements do not include property and equipment purchased by the Plaquemines Parish Council for the District Attorney. This property and equipment is included in the general fixed assets account group of the Council.

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

**I. COMPENSATED ABSENCES**

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

At December 31, 2003, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

**J. TOTAL COLUMNS ON FINANCIAL STATEMENTS**

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

### 3. CASH AND CASH EQUIVALENTS

At December 31, 2003, the District Attorney has cash and cash equivalents (book balances) totaling \$ 436,883.82, which are in demand deposit or interest-bearing demand deposit accounts.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2003, the District Attorney has \$ 436,135.80 in demand deposits or interest-bearing demand deposit accounts and \$ 748,332.08 in time deposits. These deposits are secured from risk by \$ 100,000.00 of federal deposit insurance and \$ 1,337,489.87 of pledged securities held by the custodial bank in the name of the fiscal agent.

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

### 3. INVESTMENTS

Investments are categorized into these three categories of credit risk:

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

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

### 4. CHANGES IN GENERAL FIXED ASSETS

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

	Balance 12/31/02	Additions	Deductions	Balance 12/31/03
Property and equipment	\$ 201,321.81	\$ 17,307.50	\$ _____	\$ 218,629.31

### 5. PENSION PLANS

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

Assistant District Attorneys who earn, as a minimum, the amount paid by the State for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who

elects not to be covered by the new provisions, the following applies: Any member with 20 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 60. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.0% of the member's final-average compensation multiplied by years of membership service. The calculation of average salary restricts increases in non-state compensation to 110% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute. Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their stated age and that of their beneficiary.

Should a member become disabled and not able to work after having acquired ten years of service in the System, the member may be eligible for disability retirement benefits of 3.5% times the years of actual service times the best three year average salary with a minimum of 15 years, or actual service plus number of years to age 60, whichever is less.

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

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

Upon the death of any active contributing member with 5 or more years of creditable service, or any member with 20 years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefit varies according to each member's family situation.

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

Members contribute to the retirement systems on their total salary from all sources, salary paid by the State of Louisiana, that paid by the Parish, or any other governing body of a parish or political subdivision of the State of Louisiana, etc. At the present time, this percentage is 7%. As of July 1, 1998, the Public Retirement Systems Actuarial Committee has stated there will be no employer contribution for all active members of the District Attorney's Retirement System.

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

The pension benefit obligation at December 31, 2003, for the System as a whole, cannot be determined because the District Attorney Pension Fund is maintained on a fiscal year ending June 30, 2004.

Contribution requirements for the year are as follows:

Contribution Rate:	2003		
	MEMBER	EMPLOYER	TOTAL
January 1 – December 31	7%	0.00%	
Contribution Requirement	\$ 4,666.50	\$ 0.00	\$ 4,666.50

#### **6. COOPERATIVE ENDEAVOR AGREEMENT**

The District Attorney of the Twenty-Fifth Judicial District issued the Plaquemines Parish Courthouse District \$ 95,000.00 on April 12, 2002. These funds are to be used as local matching funds for the Plaquemines Parish Courthouse Project. The Plaquemines Parish Courthouse District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unexpended funds to the District Attorney's Office. It is further acknowledged and agreed that upon receipt of permanent financing of the building project, all funds advanced under this Agreement should be returned to the District Attorney's Office. As of April 12, 2002, the cooperative endeavor agreement with the Plaquemines Parish Courthouse District was extended for an additional two years.

#### **7. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

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

#### **8. FEDERAL GRANT INCOME AND EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial are accounted for on the financial statements of the Plaquemines Parish Government. These funds are as follows:

Project ID:	MO1-7-000	Start Date:	9/1/00 – 6/31/03	\$ 34,228.00
	A81-8-001		10/1/00 – 12/31/03	30,798.00
	A82-8-001		10/1/00 – 7/31/04	17,618.00
	M02-7-002		9/1/00 – 2/28/04	14,060.00



## SUPPLEMENTARY INFORMATION

District Attorney of the Twenty-Fifth Judicial District  
 State of Louisiana - Parish of Plaquemine  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended December 31, 2009

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER<sup>1</sup></u>	<u>PASS- THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
United States Department of Justice Passed through Louisiana Department of Criminal Justice: Louisiana Commission on Law Enforcement	16.579	802-F-019	\$ 6,745.27
Louisiana Commission on Law Enforcement	16.579	802-F-020	1,089.50
Louisiana Commission on Law Enforcement	16.540	J85-T-083	6,758.29
Louisiana Commission on Law Enforcement	16.540	J81-T-083	<u>3,234.92</u>
<b>Total United States Department of Justice Expenditures of Federal Awards</b>			<b><u>\$ 17,828.00</u></b>

**Notes to the Schedule of Expenditures of Federal Awards.**

**Note 1. Basis of Presentation**

This schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose statements.<sup>1</sup>

<sup>1</sup> If CFDA number is not available, include other identifying number.

<sup>2</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

# ROBERT J. LAPORTE

*Certified Public Accountant – Personal Financial Specialist*

Robert J. Laporte, CPA - FRS  
Roderic C. Calhoun, CPA  
Dennis M. Rodlock, CPA, EA

www.laporterpa.com  
1480 West Country Approach  
Metairie, Louisiana 70001  
(504) 834-8079 - FAX (504) 834-8020  
Metairie, Louisiana  
(504) 834-2077 - FAX (504) 834-2079

## Independent Accountant's Report on Applying Agreed-Upon Procedures

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

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine, compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$ 15,000, or public works exceeding \$ 100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2291 (the public bid law).

There were no expenditures made during the year for material and supplies exceeding \$ 15,000 or public works exceeding \$ 100,000.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

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

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

Management provided me with a listing of all employees paid during the year ended December 31, 2003.

(See Accountant's Report)

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

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

#### BUDGETING

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

Management provided me with a copy of the original budget. There was one amendment to the budget during the year.

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

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

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

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

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

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

I examined supporting documentation for each of the 8 selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

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

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

Inspection of documentation supporting each of the 8 selected disbursements indicated approvals from the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine.

#### MEETINGS

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

The office of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine is open to the public daily with the exception of holidays. The District Attorney of the Twenty-Fifth Judicial District is only required to post a notice of each meeting and the accompanying agenda on the door of the District Attorney's office building. Although management has asserted that such documents were properly posted, I could not find any evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### DEBT

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

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

#### ADVANCES AND BONUSES

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

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

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

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

  
ROBERT J. LAPOINTE, CPA  
Mindenite, Louisiana  
June 11, 2004

**District Attorney of the Twenty-Fifth Judicial District  
State of Louisiana, Parish of Plaquemine  
SUMMARY SCHEDULE OF PRIOR YEAR FINANCIALS  
For the Year Ended December 31, 2002**

I did not find any suggestions for improvement in the accounting system or any deviations of compliance during my review of the accounting system for the year ended December 31, 2002.

**District Attorney of the Twenty-Fifth Judicial District**  
**State of Louisiana, Parish of Plaquemine**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**  
**For the Year Ended December 31, 2003**

I did not find any suggestions for improvement in the accounting system or any deviations of compliance during my review of the accounting system for the year ended December 31, 2003.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
June 17, 2003

Robert J. Laporte, CPA  
1401 West Causeway Approach  
Mandeville, Louisiana 70471

In connection with your compilation of our financial statements as of December 31, 2002 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and The Louisiana Governmental Audit Guide, I make the following representations to you. I accept full responsibility for my compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated my compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to me as of June 17, 2003:

**Public Bid Law**

It is true that I have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.  
Yes  No

**Code of Ethics for Public Officials and Public Employees**

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

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 42:1119.  
Yes  No

**Budgeting**

I have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 39:34.  
Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.  
Yes  No

I have filed my annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:32, as applicable.  
Yes  No

I have had my financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes  No



**Meetings**

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

Yes  No

**Debt**

It is true I have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 5 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.00-1410.65.

Yes  No

**Advances and Bonuses**

It is true I have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 75-723.

Yes  No

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

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

 District Attorney 6/23/04 Date

# ROBERT J. LAPORTE

Certified Public Accountant - Personal Financial Statement Specialist  
LEGISLATIVE AUDITOR

Robert J. Laporte, CPA-PPS  
Robert C. Gilliland, CPA  
Steven M. Holbrook, CPA, EA

www.rlaporte.com  
1401 West Courtney Approach  
Metairie, Louisiana 70001  
(504) 874-8899 - FAX (504) 874-8834  
Metairie, Louisiana  
(504) 455-3071 - FAX (504) 455-3075

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June 23, 2004

Honorable Darryl W. Rubinig, Sr.  
District Attorney of the  
Twenty-Fifth Judicial District  
State of Louisiana  
Parish of Plaquemine  
P.O. Box 73  
Belle Chasse, Louisiana 70037

## MANAGEMENT LETTER

Dear District Attorney Rubinig:

I have compiled the financial statements of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine as of and for the year ended December 31, 2003 and have issued my report thereon dated June 11, 2004. I conducted my compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

As a part of my compilation, I have issued my report on the financial statements dated June 11, 2004 and my report on agreed-upon procedures dated June 11, 2004.

During this examination, I did not find any deviations of compliance and I have no suggestions for improved efficiency at this time.

Sincerely,

  
ROBERT J. LAPORTE, CPA, PPS

RJL/rvg