

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

Annual Financial Report

Year Ended December 31, 2007

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/23/08

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-9
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net assets	10
Statement of activities	11
FUND FINANCIAL STATEMENTS	
Balance sheet - governmental funds	12
Reconciliation of the governmental funds balance sheet to the statement of net assets	13
Statement of revenues, expenditures, and changes in fund balance - governmental funds	14
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental funds to the statement of activities	15
Statement of fiduciary net assets	16
Notes to financial statements	17-27
REQUIRED SUPPLEMENTAL INFORMATION:	
General Fund:	
Schedule of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual	28
OTHER SUPPLEMENTAL INFORMATION:	
Asset Forfeiture Agency Fund:	
Schedule of changes in assets and liabilities	29
<i>INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</i>	30-31
<i>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133.</i>	32-33
Schedule of Expenditures of federal awards	34
Summary of findings and questioned costs	35



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INDEPENDENT AUDITOR'S REPORT

June 23, 2008

Honorable Paul D. Connick, 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 and for the year ended December 31, 2007, which collectively comprise the District Attorney of the Twenty-Fourth Judicial District'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 opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 opinions.

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, 2007, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2008 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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.

The management's discussion and analysis and the General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual 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 required 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 Asset Forfeiture Agency Fund Schedule of Changes in Assets and Liabilities is presented for the purpose of additional analysis and is not a required part of the financial statements of the District Attorney of the Twenty-Fourth Judicial District. The Asset Forfeiture Agency Fund Schedule of Changes in Assets and Liabilities has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic 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, *Audits of States, Local Governments, and Nonprofit Organizations*, and is also 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 basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Duplantier, Hupmann, Hogan & Males LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2007. 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 \$16,222,280 (net assets) for the year reported.

Total net assets are comprised of the following:

- Capital assets of \$7,954,074 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
- Unrestricted net assets of \$8,268,206 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 \$8,268,206 this year. This compares to the prior year ending unreserved/undesignated fund balance of \$5,939,579 showing an increase of \$2,328,627 during the current year.

At the end of the current year, unreserved/undesignated fund balance for the General Fund was \$8,268,206, or 61% of total General Fund expenditures and 52% 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.

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 distinct 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
Jefferson 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. 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 28 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's net assets at year-end are compared below to the previous year. The following table provides a summary of the District Attorney's net assets. 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.

Summary of Net Assets

	<u>December 31, 2007</u>		<u>December 31, 2006</u>	
	<u>Governmental Activities</u>	<u>Percentage Total</u>	<u>Governmental Activities</u>	<u>Percentage Total</u>
Assets:				
Current assets	\$ 8,705,672	43%	\$ 6,695,018	36%
Capital assets	<u>11,644,074</u>	<u>57%</u>	<u>12,038,341</u>	<u>64%</u>
Total assets	20,349,746	100%	18,733,359	100%
Liabilities:				
Current liabilities	437,466	11%	755,439	17%
Long-term liabilities	<u>3,690,000</u>	<u>89%</u>	<u>3,780,000</u>	<u>83%</u>
Total liabilities	<u>4,127,466</u>	<u>100%</u>	<u>4,535,439</u>	<u>100%</u>
Net Assets:				
Investment in capital assets, net of related debt	7,954,074	49%	8,258,341	58%
Unrestricted	<u>8,268,206</u>	<u>51%</u>	<u>5,939,579</u>	<u>42%</u>
Total net assets	<u>\$16,222,280</u>	<u>100%</u>	<u>\$14,197,920</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 19.90 to 1 for the year ended December 31, 2007 and 8.86 to 1 for the year ended December 31, 2006.

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

	<u>Year Ended December 31, 2007</u>		<u>Year Ended December 31, 2006</u>	
	<u>Governmental</u>	<u>Percentage</u>	<u>Governmental</u>	<u>Percentage</u>
	<u>Activities</u>	<u>of Total</u>	<u>Activities</u>	<u>of Total</u>
Revenues:				
Program:				
Charges for services/fees and fines	\$ 3,079,707	19%	\$ 2,665,062	19%
Operating grants and Intergovernmental	12,358,980	78%	11,086,108	79%
General:				
Interest	<u>447,125</u>	<u>3%</u>	<u>349,816</u>	<u>2%</u>
Total revenues	<u>15,885,812</u>	<u>100%</u>	<u>14,100,976</u>	<u>100%</u>
Program Expenses:				
Judicial	13,715,680	99%	12,826,712	99%
Interest on long-term debt	<u>145,772</u>	<u>1%</u>	<u>184,096</u>	<u>1%</u>
Total expenses	<u>13,861,452</u>	<u>100%</u>	<u>13,010,808</u>	<u>100%</u>
Change in net assets	2,024,360		1,090,168	
Beginning net assets	<u>14,197,920</u>		<u>13,107,752</u>	
Ending net assets	<u>16,222,280</u>		<u>14,197,920</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 interest of \$447,125 and \$349,816 for the years ended December 31, 2007 and 2006, respectively 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 concerns its judicial activities. Of the total costs, depreciation on the building, equipment and vehicles were \$453,078 and \$458,809 for the years ended December 31, 2007 and 2006 respectively.

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 \$8,268,206, 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 increased by \$2,328,627 from the prior year. General fund revenues for the current year were \$1,784,836 more than the prior year and expenditures were \$850,644 more than the prior year.

BUDGETARY HIGHLIGHTS

General Fund

The General Fund's original revenue budget was amended reflecting a decrease of \$595,591 due to lower revenue projections. The General Funds original expenditure budget was decreased \$2,094,617 primarily in the category of personnel, related benefits and intergovernmental expenditures.

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, 2007, was \$11,644,074. See Note 5 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

	<u>Governmental Activities</u>	
	<u>2007</u>	<u>2006</u>
Depreciable assets:		
Office building	\$ 12,285,391	\$ 12,285,391
Furniture, fixtures and equipment	1,768,184	1,709,373
Vehicles	<u>178,201</u>	<u>178,201</u>
Total depreciable assets	14,231,776	14,172,965
Less accumulated depreciation	<u>(2,587,702)</u>	<u>(2,134,624)</u>
Book value- depreciable assets	<u>\$ 11,644,074</u>	<u>\$ 12,038,341</u>
Percentage depreciated	18%	15%

Long-term debt

At the end of the year, the District Attorney had total indebtedness outstanding of \$3,690,000 pertaining solely to the new building. During the year, the District Attorney retired \$90,000 of the beginning outstanding debt balance.

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. Connick, Jr., District Attorney of the Twenty-Fourth Judicial District, located at 200 Derbigny 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, 2007

ASSETS

Cash and cash equivalents	\$ 3,764,811
Investments	4,175,330
Accrued receivables	228,366
Due from agency fund	487,100
Prepaid expenses	50,065
Capital assets, net	<u>11,644,074</u>
Total assets	<u>20,349,746</u>

LIABILITIES

Current Liabilities:	
Accounts and other accrued payables	81,937
Payable to Jefferson Parish	355,529
Non-current Liabilities:	
Due within one year	365,000
Due in more than one year	<u>3,325,000</u>
Total liabilities	<u>4,127,466</u>

NET ASSETS

Invested in capital assets, net of related debt	7,954,074
Unrestricted	<u>8,268,206</u>
Total net assets	<u>\$ 16,222,280</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, 2007

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Assets</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Intergovernmental</u>	
Governmental activities:				
Judicial	\$ (13,715,680)	\$ 3,079,707	\$ 12,358,980	\$ 1,723,007
Interest on long-term debt	<u>(145,772)</u>	<u>-</u>	<u>-</u>	<u>(145,772)</u>
Total	\$ <u>(13,861,452)</u>	\$ <u>3,079,707</u>	\$ <u>12,358,980</u>	<u>1,577,235</u>
General revenues:				
Interest earnings				447,125
Total general revenues				<u>447,125</u>
Changes in net assets				2,024,360
Net assets at beginning of year, as adjusted				<u>14,197,920</u>
Net assets at end of year				<u>\$ 16,222,280</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, 2007

ASSETS

	<u>General Fund</u>
Cash and cash equivalents	\$ 3,764,811
Investments	4,175,330
Receivables:	
Jefferson Parish Sheriff Office	49,890
Due from agency fund	487,100
Commissions on fines and bond forfeitures	97,676
Court costs	80,800
Prepaid expenses	<u>50,065</u>
 Total assets	 \$ <u>8,705,672</u>

LIABILITIES AND FUND BALANCE

Current Liabilities:	
Accounts and other accrued payables	\$ <u>437,466</u>
 Total liabilities	 <u>437,466</u>
 Fund balance:	
Unreserved/undesignated	<u>8,268,206</u>
 Total liabilities and fund balance	 \$ <u>8,705,672</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, 2007

Total fund balance - governmental fund (fund financial statement)	\$ 8,268,206
Amounts reported for <i>governmental activities</i> 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 \$14,231,776, and the accumulated depreciation is \$2,587,702	11,644,074
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	<u>(3,690,000)</u>
Total net assets of governmental activities (government - wide financial statements)	<u>\$ 16,222,280</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, 2007

	<u>General Fund</u>
Revenues:	
Intergovernmental and grants	\$ 12,358,980
Charges for services	3,079,707
Interest earnings	<u>447,125</u>
Total revenues	<u>15,885,812</u>
Expenditures:	
Personnel and related benefits	10,981,123
Operating services	1,542,288
Professional fees	187,482
Capital outlays	58,811
Intergovernmental	551,709
Debt service	<u>235,772</u>
Total expenditures	<u>13,557,185</u>
Excess of revenues over expenditures	2,328,627
Fund balance - beginning of year	<u>5,939,579</u>
Fund balance - end of year	<u>\$ 8,268,206</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 Revenue, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2007

Net change in fund balance - governmental
fund (fund financial statements) \$ 2,328,627

Amounts reported for *governmental activities* in the statement of activities (government - wide financial statements) are different because:

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.

Asset purchases capitalized	58,811	
Depreciation expense	<u>(453,078)</u>	(394,267)

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 (principal) retired		<u>90,000</u>
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Change in net assets of governmental activities
(government - wide financial statements) \$ 2,024,360

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, 2007

	<u>ASSETS</u>	Asset Forfeiture Agency <u>Fund</u>
Cash and cash equivalents	\$	1,614,755
Investments		<u>251,694</u>
Total assets		<u>1,866,449</u>
	<u>LIABILITIES</u>	
Due to General Fund		487,100
Forfeiture deposits held for future disposition		<u>1,379,349</u>
Total liabilities		<u>1,866,449</u>
	<u>NET ASSETS</u>	
Net Assets	\$	<u>-0-</u>

The accompanying notes are the integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

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.

D. 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 2007 budget on December 27, 2006. It was first amended on November 28, 2007. The budget amounts presented as a comparison to actual are as amended on June 22, 2008. 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.) 33:295 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 those estimates.

(2) Deposits

At December 31, 2007, the District Attorney had cash totaling \$3,764,810 (book 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.

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

Notes to Basic Financial Statements - Continued

Custodial credit risk is the risk that, in the event of a bank failure, the District Attorney's deposits might not be recovered. The District Attorney's deposit policy for custodial credit risk conforms to state law as described in Note 1 to the financial statements.

At December 31, 2007 the District Attorney had \$3,775,986 in demand deposits (collected bank balances). These deposits are entirely secured from risk by federal deposit insurance, and pledged securities held by the custodial bank in the name of the fiscal agent.

(3) Investments

As previously mentioned, custodial credit risk is defined as the risk that, in the event of failure of the counterparty, the District Attorney will not be able to recover the value of its investment. The District Attorney is not exposed to custodial credit risk at December 31, 2007 since the investments are held in the name of the District Attorney. The District Attorney's investment policy conforms to state law, as described in Note 1, which has no provision for custodial credit risk.

Concentration of credit risk relates to the amount of investments in any one entity. At December 31, 2007, the District Attorney had no investments in any one entity which exceeded 5% of total investments, except obligations of federally sponsored entities, which are implicitly guaranteed by the federal government.

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. The District Attorney's investment policy conforms to state law, which does not include a policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of December 31, 2007, the District Attorney had \$4,175,330 invested as follows:

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less than 1	1-5	6-10	10 or more
Louisiana Asset Management Pool	\$ 4,175,330	\$ 4,175,330	\$ -0-	\$ -0-	\$ -0-

Credit risk is defined as the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The District Attorney invested only in obligations of federally and state sponsored entities in the amount of \$4,175,330, which are not rated. The type of investment allowed by the state law ensures that the District Attorney is not exposed to credit risk.

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

Notes to Basic Financial Statements - Continued

In accordance with GASB Codification Section 150.126, the investment in LAMP is not categorized in a risk category because the investment is in a pool of funds managed by another government. Only political subdivisions having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The fair value of investments as based on quoted market rates is determined on a weekly basis to monitor any variances between amortized cost and market value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the pool shares. Since all investments are short-term, highly liquid securities, the pool sponsor has not obtained any legally binding guarantees during the period to support the value of shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. For purposes of determining participants' shares, investments are valued at amortized cost.

(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.

(5) Capital Assets

Capital assets and depreciation activity for the governmental activities as of and for the year ended December 31, 2007 are as follows:

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

Notes to Basic Financial Statements - Continued

	Balance, Jan. 1, <u>2007</u>	<u>Additions</u>	<u>Deletions</u>	Balance, Dec. 31, <u>2007</u>
Building	\$12,285,391	\$ -0-	\$ -0-	\$12,285,391
Vehicles	178,201	-0-	-0-	178,201
Furniture, fixtures and equipment	<u>1,709,373</u>	<u>58,811</u>	-0-	<u>1,768,184</u>
Total	<u>14,172,965</u>	<u>58,811</u>	<u>-0-</u>	<u>14,231,776</u>
Less accumulated depreciation:				
Building	986,614	307,135	-0-	1,293,749
Vehicles	166,776	5,713	-0-	172,489
Furniture, fixtures and equipment	<u>981,234</u>	<u>140,230</u>	-0-	<u>1,121,464</u>
Total	<u>2,134,624</u>	<u>453,078</u>	<u>-0-</u>	<u>2,587,702</u>
Capital assets, net	<u>\$ 12,038,341</u>	<u>\$ (394,267)</u>	<u>\$ -0-</u>	<u>\$ 11,644,074</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.

(6) Accounts and Other Accrued Payables

The payables of \$81,937 at December 31, 2007, were as follows:

Payable for:	
Bond forfeitures	\$ 8,532
Office expenses	1,049
Professional fees	8,582
Intragovernmental shared program costs	<u>63,774</u>
Total	<u>\$ 81,937</u>

(7) Payable to Jefferson Parish

The payable to Jefferson Parish of \$355,529 at December 31, 2007 represented a return of the 2006 budget to Jefferson Parish. The balance due represents monies advanced for office expenses, personnel and related benefits. By agreement with Jefferson Parish, there will be no budget reimbursement required for the 2007 year.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT

Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(8) 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 Retirement System of Jefferson, Louisiana.

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.

(9) Long-Term Debt

In 1999 the District Attorney issued \$8,500,000 of Certificates of Indebtedness bearing interest at the rate of 4.9%. The proceeds of this issue were used to construct a multi-level building used as the District Attorney's administrative office. In 2006, the Certificates of Indebtedness were refinanced in the amount of \$3,780,000 at a rate varying from 4.190% to 4.730% until maturity on 6/1/16. Due to Hurricane Katrina, in 2006 the District Attorney advance refunded the 1999 series Certificates of Indebtedness as a precautionary measure resulting from a decline in revenue. As a result, total debt service payments increased by approximately \$830,000 and resulted in an economic loss of approximately \$115,000. The refunding was primarily intended to achieve short-term budgetary savings by extending the debt service requirements further into the future. The future maturities over the next five years are as follows:

Date	Principal	Interest	Total
06/1/2008	\$ 180,000	\$ 82,834	\$ 262,834
12/1/2008	185,000	78,999	263,999
06/1/2009	190,000	75,032	265,032
12/1/2009	195,000	70,937	265,937
06/1/2010	200,000	66,715	266,715
12/1/2010	200,000	62,375	262,375
06/1/2011	205,000	58,015	263,015
12/1/2011	210,000	53,516	263,516
06/1/2012	215,000	48,875	263,875
12/1/2012	<u>220,000</u>	<u>44,091</u>	<u>264,091</u>
Sub Total	2,000,000	641,389	2,641,389
2012--2016	<u>1,690,000</u>	<u>161,586</u>	<u>1,851,586</u>
Total	\$ <u>3,690,000</u>	\$ <u>802,975</u>	\$ <u>4,492,975</u>

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

Notes to Basic Financial Statements - Continued

(10) 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; injuring 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
General Liability:		
General total limit	2,000,000	500
<i>Products and completed</i> work total limit	2,000,000	500
Personal injury each person limit	1,000,000	
Advertising injury each person limit	1,000,000	5,000
Each event limit	1,000,000	5,000

(11) 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 council, that the final outcome of such litigation would not have a material adverse effect on the District Attorney's financial statements.

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

Notes to Basic Financial Statements - Continued

(12) On-behalf Payments

In accordance with GASB No. 24, "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 Offices as revenues and expenditures. The amount recognized for the year ended December 31, 2007 was \$9,378,359 summarized as follows:

<u>Paying Entity</u>	<u>Salaries and Fringe Benefits</u>	<u>Operating Expenses and Other</u>	<u>Total</u>
Jefferson Parish	\$ 6,531,609	\$ 723,920	\$ 7,255,529
State of Louisiana	<u>2,122,830</u>	<u>-0-</u>	<u>2,122,830</u>
Total	<u>\$ 8,654,439</u>	<u>\$ 723,920</u>	<u>\$ 9,378,359</u>

In addition to the above, a number of "office pool" vehicles owned by Jefferson Parish are used by the District Attorney's office at no cost.

REQUIRED SUPPLEMENTAL INFORMATION

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

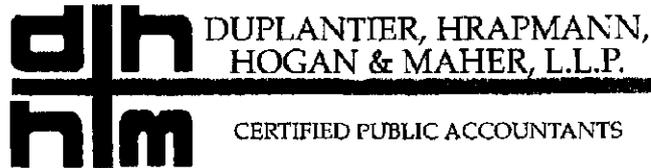
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
Year Ended December 31, 2007

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Intergovernmental revenues:</i>				
On behalf payments for salaries, fringe benefits and office expenses made by Jefferson Parish and State of Louisiana	\$ 9,777,823	\$ 8,488,810	\$ 9,378,359	\$ 888,549
Federal and state grants	2,327,000	2,600,000	2,980,621	380,621
<i>Charges for services:</i>				
Court costs	1,244,103	1,146,321	1,172,054	25,733
Fines and forfeitures	688,620	637,038	626,648	(10,390)
Bond fees	286,043	674,517	727,271	\$2,754
Worthless check fees	170,661	198,452	186,318	(10,134)
Commissions on asset forfeitures	124,709	143,265	157,318	14,050
Diversion fees	193,163	189,179	170,092	(19,087)
Interest earnings	331,267	457,580	447,125	(10,455)
Miscellaneous income	<u>27,419</u>	<u>38,855</u>	<u>38,009</u>	<u>(846)</u>
Total revenues	<u>15,170,608</u>	<u>14,575,017</u>	<u>15,885,812</u>	<u>1,310,795</u>
Expenditures:				
<i>Current:</i>				
Personnel and related benefits	11,324,658	11,000,000	10,981,123	18,877
Operating services	995,311	1,500,000	1,542,288	(42,288)
Professional fees	119,365	101,870	187,482	(85,612)
Capital Outlays	-0-	-0-	58,811	(58,811)
Intergovernmental expenditures	1,728,121	536,671	551,709	(16,038)
<i>Debt services:</i>				
Principal reduction	90,000	90,000	90,000	-0-
Interest and fees	<u>136,800</u>	<u>168,505</u>	<u>145,772</u>	<u>22,733</u>
Total expenditures	<u>14,394,255</u>	<u>13,397,046</u>	<u>13,557,185</u>	<u>(160,139)</u>
Excess (deficiency) of revenues over expenditures	776,353	1,177,971	2,328,627	1,150,656
Fund balance at beginning of year	<u>4,809,553</u>	<u>5,939,579</u>	<u>5,939,579</u>	<u>-0-</u>
Fund balance at end of year	<u>\$ 5,585,906</u>	<u>\$ 7,117,550</u>	<u>\$ 8,268,206</u>	<u>\$ 1,150,656</u>

OTHER SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Schedule of Changes in Assets and Liabilities
Asset Forfeiture Agency Fund
Year Ended December 31, 2007

Balance, beginning of year	\$ 1,476,486
Additions:	
Seizures	1,176,796
Interest earnings on investments	<u>80,329</u>
Total additions	<u>1,257,125</u>
Reductions:	
Returned to defendants	64,253
Distributions to:	
District Attorney	157,315
Other agencies	<u>645,594</u>
Total reductions	<u>867,162</u>
Balance, end of year	\$ <u>1,866,449</u>



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

June 23, 2008

Honorable Paul D. Connick, 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 and for the year ended December 31, 2007, which collectively comprise the District Attorney of the Twenty-Fourth Judicial District's basic financial statements as listed in the table of contents and have issued our report thereon dated June 23, 2008. 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.

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 as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney of the Twenty-Fourth Judicial District's ability to initiate, authorize, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the District Attorney of the Twenty-Fourth Judicial District's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney of the Twenty-Fourth Judicial District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney of the Twenty-Fourth Judicial District's internal control.

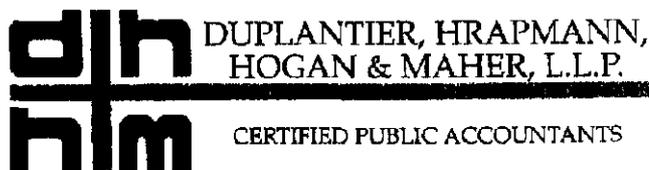
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Krupmann, Hogan & Moler LLP



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

June 23, 2008

Honorable Paul D. Connick, 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, 2007. The District Attorney of the Twenty-Fourth Judicial District'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 grant agreements applicable to its major federal program is the responsibility of the District Attorney of the Twenty-Fourth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Twenty-Fourth Judicial District'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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those 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 of the Twenty-Fourth Judicial District's compliance with those 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 of the Twenty-Fourth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Twenty-Fourth Judicial District 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, 2007.

Internal Control Over Compliance

The management of the District Attorney of the Twenty-Fourth Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-Fourth Judicial District'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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Fourth Judicial District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the District Attorney of the Twenty-Fourth Judicial District, 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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hupmann, Hogan & Maher LLP

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2007

<u>Federal Grantor/ Pass-through Grantor/ Program</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Entity Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Justice:</u>				
Passed through L.C.L.E. (Louisiana Commission on Law Enforcement)				
V.O.C.A. (Victims of Crime Act):				
Domestic Violence Maps	16.575	C06-7-017	-	32,245
Domestic Violence Maps	16.575	C07-7-018	-	25,634
Victims Assistance Program	16.575	C06-7-016	-	37,500
V.A.W.A (Violence Against Women Act):				
Domestic Violence Prosecution	16.588	M05-7-001	-	9,904
Domestic Violence Prosecution	16.588	M06-7-001	-	33,500
Domestic Violence Prosecution	16.588	M07-7-001	-	12,393
Victim Notification	16.588	M06-7-002	-	30,920
Victim Notification	16.588	M05-7-002	-	9,276
BYRNE (Drug pre trial intervention)	16.579	B06-7-003	-	62,437
BYRNE (Drug pre trial intervention)	16.579	B05-7-003	-	53,100
BYRNE/JAG (Disaster Recovery)	16.738	06-JAG-850	-	49,880
<u>U.S. Department of Health and Human Services:</u>				
Passed through Louisiana Department of Social Services				
S.A.M.H.S.A. (Substance Abuse and Mental Health Services Admin.)				
S.A.M.H.S.A. - Community Coalition	93.276	1H79SP13119-01		64,591
Office of Family Support				
Child Support Services (Title IV-D) Program	93.563	CFMS621378/(2005-06) DOA 355-601724 CFMS75320016/(2006-07) DOA 355-7636004		2,428,078
Total expenditures of federal awards				<u>\$2,849,468</u>

NOTES:

1. 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, *Audits of States, Local Governments, and Non-Profit Organizations*.
2. In accordance with the terms of the grants the Jefferson Parish District Attorney has expended matching contributions of \$12,217 in connection with the V.A.W.A. grants, \$51,050 in connection with the V.O.C.A. grants, and \$38,268 connection with the BYRNE grants. There were no matching funds required for the S.A.M.S.H.A. or Department of Education grants.
3. Memo Entry: For reconciliation to financial statement – State grant of \$131,153 for Victim Assistance Coordinator when added to above total equals amount per the financial statements of \$2,980,621

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

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, 2007 was unqualified.
2. Internal control over financial reporting:
Material weakness: None noted
Significant deficiencies: None noted
3. Compliance and Other Matters:
Noncompliance material to financial statements: None noted

Federal Awards

Internal control over major programs:
Material weakness: None noted
Significant deficiencies: 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, 2007 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: \$300,000

Auditee qualified as a low-risk auditee? No

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.