

***DISTRICT ATTORNEY OF THE  
TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES,  
LOUISIANA***

***Financial Report,  
Internal Control and Compliance Reports***

***December 31, 2000***



**DISTRICT ATTORNEY OF THE  
TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASUUMPTION, AND ST. JAMES, LOUISIANA**

*Financial Report,  
Internal Control and Compliance Reports*

*December 31, 2000*

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**DISTRICT ATTORNEY OF THE  
TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASUUMPTION, AND ST. JAMES, LOUISIANA**

*Financial Report,  
Internal Control and Compliance Reports*

*December 31, 2000*

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***FINANCIAL SECTION***



# STAGNI & COMPANY, LLC

## *INDEPENDENT AUDITOR'S REPORT*

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption and St. James, Louisiana

We have audited the accompanying general-purpose financial statements of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion on these general-purpose 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 opinion.

In our opinion the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana as of December 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana  
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In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2001 on our consideration of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental schedules and information in the table of contents are presented for additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Stagni & Company*

Thibodaux, Louisiana  
March 30, 2001



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTIONS AND ST. JAMES, LOUISIANA**

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 2000

	Governmental Fund Types		Fiduciary Funds		Account Groups		Totals
	General Fund	Special Revenue Funds	Agency Funds		General Fixed Assets	(Memorandum Only)	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 658,821	\$ 307,774	\$	66,640		\$ 1,033,235	
Accounts receivable	14,051					14,051	
Due from other governments	103,900	14,367				118,267	
Due from other funds	15,232					15,232	
Fixed assets					\$522,701	522,701	
<b>TOTAL ASSETS</b>	<b>\$792,004</b>	<b>\$322,141</b>		<b>\$66,640</b>		<b>\$1,703,486</b>	
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>							
Liabilities:							
Accounts payable and accrued expenses	\$ 218					\$ 218	
Due to other funds		\$ 15,232	\$	66,640		15,232	
Due to others						66,640	
Compensated absences payable	6,999					6,999	
Total liabilities	7,217	15,232		66,640		89,089	
Equity and other credits:							
Investment in general fixed Assets					\$522,701	522,701	
Fund Balance:							
Designated for IV-D program		112,171				112,171	
Unreserved - undesignated	784,787	194,738				979,525	
Total equity and other credits	784,787	306,909			522,701	1,614,397	
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$792,004</b>	<b>\$322,141</b>		<b>\$66,640</b>		<b>\$1,703,486</b>	

See notes to financial statements.

**DISTRICT ATTORNEY OF TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types

For the year ended December 31, 2000

	General Fund	Special Revenue Funds	Total (Memorandum Only)
<b>REVENUES</b>			
Fines and forfeitures	\$ 470,287		\$ 470,287
Pre-Trial intervention fees	561,917		561,917
Intergovernmental revenue:			
Louisiana Department of Social Services		\$ 96,723	96,723
Police Jury and Parish Councils	249,134		249,134
School Boards	45,000		45,000
Special District	18,000		18,000
Grants	247,357		247,357
State salary supplement	529,194		529,194
Parish salary supplement	112,257		112,257
Check Collection fees		61,890	61,890
Other	62,679		62,679
Interest	10,659	11,833	22,492
Total Revenues	2,306,484	170,446	2,476,930
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel service	1,630,539	108,663	1,739,202
Auto & equipment	15,901	649	16,550
Office operations	221,945	23,765	245,710
Travel and conventions	25,717	3,240	28,957
Professional services	41,522	11,980	53,502
Other miscellaneous	5,160	85	5,245
Total current expenditures	1,940,784	148,382	2,089,166
Capital outlay	194,078		194,078
Total Expenditures	2,134,862	148,382	2,283,244
Excess (Deficiency) of Revenues Over Expenditures	171,622	22,064	193,686
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	11,948	(11,948)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	183,570	10,116	193,686
<b>FUND BALANCES</b>			
Beginning of year	601,217	296,793	898,010
End of year	\$ 784,787	\$ 306,909	\$1,091,696

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - General Fund

For the year ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and forfeitures	\$ 454,906	\$ 470,287	\$ 15,381
Pre-Trial intervention fees	489,509	561,917	72,408
Intergovernmental revenue:			
<i>Police jury and parish councils</i>	245,800	249,134	3,334
School boards	45,000	45,000	-
Special District	18,000	18,000	-
Grants	236,541	247,357	10,816
State salary supplement	537,685	529,194	(8,491)
Parish salary supplement	116,667	112,257	(4,410)
Other	173,013	62,679	(110,334)
Interest	10,810	10,659	(151)
Total Revenues	2,327,931	2,306,484	(21,447)
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel service	1,675,250	1,630,539	44,711
Auto & equipment	17,438	15,901	1,537
Office operations	255,419	221,945	33,474
Travel and conventions	25,724	25,717	7
Professional services	55,700	41,522	14,178
Other	2,474	5,160	(2,686)
Total current expenditures	2,032,005	1,940,784	46,510
Capital outlay	190,000	194,078	(4,078)
Total Expenditures	2,222,005	2,134,862	42,432
Excess (Deficiency) of Revenues Over Expenditures	105,926	171,622	65,696
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	-	11,948	11,948
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	105,926	183,570	77,644
<b>FUND BALANCES</b>			
Beginning of year	601,217	601,217	-
End of year	\$707,143	\$784,787	\$77,644

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY THRID JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual -Special Revenue Funds

For the year ended December 31, 2000

	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenue:			
Louisiana Department of Social Services	\$ 105,600	\$ 96,723	\$ (8,877)
Check Collection fees	89,641	61,890	(27,751)
Interest	11,800	11,833	33
	<u>207,041</u>	<u>170,446</u>	<u>(36,595)</u>
Total Revenues			
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel services	131,955	108,663	23,292
Auto and equipment	90	649	(559)
Office operations	21,565	23,765	(2,200)
Travel and conventions	3,601	3,240	361
Professional services	11,300	11,980	(680)
Miscellaneous	-	85	85
Total Current Expenditures	<u>168,511</u>	<u>148,382</u>	<u>20,299</u>
Excess (Deficiency) of Revenues Over Expenditures	38,530	22,064	(16,466)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	<u>-</u>	<u>(11,948)</u>	<u>(11,948)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	38,530	10,116	(28,414)
<b>FUND BALANCES</b>			
Beginning of year	296,793	296,793	-
End of year	<u>\$ 335,323</u>	<u>\$ 306,909</u>	<u>\$ (28,414)</u>

***DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT***  
**Parishes of Ascension, Assumption and St. James, Louisiana**

Notes to the Financial Statements

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V. Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

The financial statements of the District Attorney of the Twenty-Third Judicial District (District Attorney), Parishes of Ascension, Assumption, and St. James, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District Attorney are described below:

A. Reporting Entity

This report includes all funds and account groups, which are controlled by the District Attorney of the Twenty-Third Judicial District, which was determined on the basis of criteria as, set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney should be reported as a component unit of only one police jury/parish council. Because the Ascension Parish council is the largest of the parish councils/police jury, the district attorney is considered to be component unit for financial reporting purposes of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A. Reporting Entity (Continued)

the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

B. 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 related to certain government functions or activities.

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

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

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Also, LSA-RS 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16.6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Fund Accounting (Continued)

Special Revenue Funds:

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used supplement the salary of the District Attorney.

Title IV-D Office Fund - The Title IV-D Office Fund consists of reimbursement grant payments 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 obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Agency Funds:

Agency funds are used to account for assets held by the District Attorney for other funds, other governments, and/or others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Pre-Trial Intervention Fund - The Intervention Fund accounts for funds held for victims of crimes as a result of certain non-violent first offenders who have agreed to participate in the Pre-Trial Intervention program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

Drug Forfeiture Fund - The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Fund Accounting (Continued)

The general fixed asset account group is presented in the accompanying financial statements, which is established to account for all fixed assets of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James Parish, Louisiana.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing uses) and decreases (i.e. expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Commissions on fines and bond forfeitures are recorded in the year they are earned. Salaries supplement paid directly to the district attorney and assistant district attorneys by the State, police jury and parish councils within the district are recorded as revenues and expenses when earned under GASB-24. Grants are recorded when the district attorney is entitled to the funds. 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 that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

D. Budgets

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 2000 was made available for public inspection at the district attorney's office and adopted in December 1999. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five percent or more and/or actual expenditures exceed budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the district attorney. The original budget was amended. All appropriations lapse at the end of the fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods or services. The District Attorney's office does not use an encumbrance system.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

F. Receivables

The receivable amounts are made up of fines and fees collected by other governments to be remitted to the District Attorney's Office and amounts due on reimbursement grants. No reserve for uncollectables is considered necessary for these receivables.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**  
**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

*Note 1*

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

G. Fixed Assets

Fixed assets 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 fixed assets are valued at historical cost or estimated cost. Other fixed assets used in the district attorney's office are provided by the police juries or parish council within the district and are accounted for in the general fixed assets account group of those police juries or parish councils.

H. Compensated Absences

Employees of the district attorney earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

At December 31, 2000, employees of the district attorney have accumulated \$6,999 of vacation leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund as the entire amount is expected to be paid out during 2000.

J. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Interfund transactions on the other hand are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**K.      Fund Equity**

**Reserves**

Reserves represented those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**L.      Memorandum Only - Total Columns**

The total column on the financial statements is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2**      **CASH AND CASH EQUIVALENTS**

At December 31, 2000, the District Attorney has cash and cash equivalents totaling as follows:

	<b>Book Balances</b>	<b>Bank Balances</b>
Demand deposits	\$1,033,155	\$1,068,330
Petty cash	80	0
<b>TOTAL</b>	<b>\$1,033,235</b>	<b>\$1,068,330</b>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 2**      **CASH AND CASH EQUIVALENTS, (Continued)**

The deposits are stated at cost, which approximates market. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledged of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the District Attorney's \$1,068,330 in deposits (bank balances) are secured by \$200,000 of federal deposit insurance (Category 1) and \$827,124 of pledged securities held by the custodial bank in the name of the fiscal agent bank (Category 3).

Even though the pledged securities are considered uncollateralized (GASB Category 3) under the provisions of GASB Statement No. 3, R.S. 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 upon demand.

**Note 3**      **DUE FROM OTHER GOVERNMENTS**

The following is a summary of due from other governments at December 31, 2000:

<u>Due From Other Governments</u>	<u>General Fund</u>	<u>Title IV-D Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
Commissions on fines and forfeitures	\$ 77,371	\$	\$ 77,371
Intergovernmental revenues:			
Louisiana Department of Social Services:			
IV-D payments	-	14,367	14,367
State Grants	24,865	-	24,865
Other	<u>1,664</u>	<u>-</u>	<u>1,664</u>
Due from other governments	<u>\$103,900</u>	<u>\$ 14,367</u>	<u>\$ 118,267</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 4**      **FIXED ASSETS**

Changes in the general fixed asset account group during the year are summarized as follows:

	BALANCE 12/31/99	ADDITIONS	RETIREMENTS/ ADJUSTMENTS	BALANCE 12/31/00
Equipment & Furniture	359,824	186,943	(24,066)	522,701

**Note 5**      **LITIGATION AND CLAIMS**

At December 31, 2000, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

**Note 6**      **PENSION PLANS**

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

Assistant district attorneys who earn, as a minimum, the amounts 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 elect not to be covered by the provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 6**      **PENSION PLANS, (Continued)**

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. 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.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

*Funding Policy.* Plan members are required by state statute to contribute 7% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 0% of annual covered payroll. Contributions to the system also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District attorney's contributions to the System for the years ending December 31, 2000, 1999, and 1998 were \$0, \$0, and \$629, respectively, equal to the required contributions for each year.

**Note 7**      **ON-BEHALF PAYMENTS (SALARY SUPPLEMENTS)**

A portion of the salaries of the District Attorney and the assistant District Attorneys are paid by the state and the Parishes of Ascension, Assumption and St. James. The salaries of the office staff are paid by the District Attorney's payroll account. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "salary supplements", provide the district attorney and assistant district attorneys with their base salary (currently \$50,000 and \$30,000, respectively). If the District Attorney's Office wishes to pay salaries

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 7**      **ON-BEHALF PAYMENTS (SALARY SUPPLEMENTS) (Continued)**

greater than the amount of the salary supplements from the state, the additional amounts are paid out of the parish council's/police jury's payroll accounts or the District Attorney's Office payroll account.

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, 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, 2000 was \$641,451.

**Note 8**      **EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED**

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2000 as described below:

Fund	Budget	Actual (Cash Basis)	Unfavorable Variance
<b>Special Revenue Funds:</b>			
Worthless Check Fund	\$ 62,908	\$ 63,372	\$ (464)

**Note 9**      **DEFERRED COMPENSATION PLAN**

All current employees for the District Attorney's office are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from \$10 of eligible pay. The amount allowed to contribute to the 457 plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing 457 deferred compensation plans with a prior employer may be transferred at anytime. The district attorney's office is matching employees contributions up to 6.2% dollar for dollar. The total contributions made by the district attorney's office for the year ending December 31, 2000 was \$52,619.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**

**Parishes of Ascension, Assumption, and St. James Parish, Louisiana**

Notes to the Financial Statements (Continued)

**Note 10**      **INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables and payables for the individual funds at December 31, 2000 were:

INDIVIDUAL FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 15,232	
Worthless Checks		\$ 7,582
IV-D Office Fund		7,650
Totals	\$ 15,232	\$ 15,232

**Note 12**      **RISK MANAGMENT**

The District Attorney is exposed to various risks of loss related theft of, damage to, and destruction of assets; errors and omission; injuring to employees; health insurance for its employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three proceeding years.

**Note 13**      **OPERATING LEASES**

The District Attorney of the Twenty-third Judicial District maintained operating leases for five copiers. The lease term for each of these leases varies for 36-48 months beginning on the date the lease is signed. Lease payments made for the five copiers totaled \$13,388 for the year ending December 31, 2000. The monthly minimum lease rental for the five copiers totaled \$1,116.

***SUPPLEMENTAL INFORMATION***

***SECTION***

## **SPECIAL REVNUUE FUNDS**

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used supplement the salary of the District Attorney.

Title IV-D Office Fund - The Title IV-D Office Fund consists of reimbursement grant payments 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 obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Combining Balance Sheet - Special Revenue Funds

December 31, 2000

	Title IV-D Fund	Worthless Check Collection Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 105,470	\$ 202,304	\$ 307,774
Due from Other Governments	<u>14,351</u>	<u>16</u>	<u>14,367</u>
<b>TOTAL ASSETS</b>	<b><u>\$119,821</u></b>	<b><u>\$202,320</u></b>	<b><u>\$322,141</u></b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
Liabilities:			
Due to General Fund	\$ 7,650	\$ 7,582	\$ 15,232
Total liabilities	<u>7,650</u>	<u>7,582</u>	<u>15,232</u>
Equity and other credits:			
Fund Balance:			
Designated for:			
IV-D program	112,171		112,171
Unreserved - undesignated		<u>194,738</u>	<u>194,738</u>
Total equity	<u>112,171</u>	<u>194,738</u>	<u>306,909</u>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b><u>\$ 119,821</u></b>	<b><u>\$ 202,320</u></b>	<b><u>\$322,141</u></b>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Special Revenue Funds

For the year ended December 31, 2000

	<u>Title IV-D Fund</u>	<u>Worthless Check Collection Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Intergovernmental Revenue:			
Louisiana Department of Social Services	\$ 96,723		\$ 96,723
Check collection fees		\$ 61,890	61,890
Interest	3,905	7,928	11,833
	<u>100,628</u>	<u>69,818</u>	<u>170,446</u>
Total Revenues			
<b>EXPENDITURES</b>			
Current:			
General government - judicial			
Personnel services	68,639	40,024	108,663
Auto and equipment	566	83	649
Office operations	11,807	11,958	23,765
Travel and conventions	3,165	75	3,240
Professional services	800	11,180	11,980
Miscellaneous	33	52	85
Total Current Expenditures	<u>85,010</u>	<u>63,372</u>	<u>148,382</u>
Excess (Deficiency) of Revenues Over Expenditures	15,618	6,446	22,064
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	<u>(12,976)</u>	<u>1,028</u>	<u>(11,948)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,642	7,474	10,116
<b>FUND BALANCES</b>			
Beginning of year	109,529	187,264	296,793
End of year	<u>\$112,171</u>	<u>\$194,738</u>	<u>\$306,909</u>

## **AGENCY FUNDS**

Pre-Trial Intervention Fund - The Intervention Fund accounts for funds held for victims of crimes as a result of certain non-violent first offenders who have agreed to participate in the Pre-Trial Intervention program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

Drug Forfeiture Fund - The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Combining Balance Sheet - Agency Funds

December 31, 2000

	<u>Pre-Trial Intervention</u>	<u>Drug Forfeiture</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,664	\$ 57,976	\$ 66,640
Total assets	<u>\$ 8,664</u>	<u>\$ 57,976</u>	<u>\$ 66,640</u>
<b>LIABILITIES</b>			
Due to others	\$ 8,664	\$ 57,976	\$ 66,640
Total liabilities	<u>\$ 8,664</u>	<u>\$ 57,976</u>	<u>\$ 66,640</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Changes in Balance Due to Others - Agency Funds

December 31, 2000

	<u>Pre-Trial Intervention</u>	<u>Asset Forfeiture</u>	<u>Total</u>
<b>BALANCE AT BEGINNING OF YEAR - DUE TO OTHERS</b>	\$ -	\$ -	\$ -
<b>Additions:</b>			
Collection of restitution payments from offenders	65,054		65,054
Forfeitures received from offenders		57,829	57,829
Interest earned		147	147
Total additions	<u>65,054</u>	<u>57,976</u>	<u>123,030</u>
<b>Reductions:</b>			
Distribution of restitution payments to crime victims	<u>56,390</u>		<u>56,390</u>
Total reductions	<u>56,390</u>	<u>-</u>	<u>56,390</u>
<b>BALANCE AT END OF YEAR - DUE TO OTHERS</b>	<u><u>\$ 8,664</u></u>	<u><u>\$ 57,976</u></u>	<u><u>\$ 66,640</u></u>

***INTERNAL CONTROL AND  
COMPLIANCE SECTION***



# STAGNI & COMPANY, LLC

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

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the financial statements of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2000-1.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption and St. James, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana  
Page 2

may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the District Attorney of the Twenty-third Judicial District in a separate letter dated March 30, 2001.

This report is intended solely for the information and use of management and the Legislative Auditor 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.

*Stagni & Company*

March 30, 2001  
Thibodaux, Louisiana





# STAGNI & COMPANY, LLC

## DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT, PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2000

We have audited the financial statements of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2000 resulted in an unqualified opinion.

### Section I Summary of Auditor's Reports

#### a. Report on Internal Control and Compliance Material to the Financial Statements

##### Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

##### Compliance

Compliance Material to Financial Statements  Yes  No

#### b. Federal Awards – NOT APPLICABLE

##### Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Type of Opinion On Compliance      Unqualified       Qualified   
For Major Programs                      Disclaimer       Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

Yes  No

#### c. Identification of Major Programs: **Not Applicable**

## **Section II Financial Statement Findings**

### **2000-1 NONCOMPLIANCE WITH PUBLIC BID LAW**

Criteria: LSA-RS 38:2212.1 A. (1) (a) requires "all purchases of any materials or supplies exceeding the sum of \$15,000 to be paid out of public funds, shall be advertised and let by contract to the lowest responsible bidder who had bid according to the contract, plans, and specifications as advertised.

Condition: Approximately \$139,969 of computers, monitors, printers, and computer lines was purchased from one vendor during the last six months of the fiscal year. These items were not advertised and let for lowest bid according to the above referenced law. Three quotes were obtained for purchase of twenty-six of the computers purchased and the client did use the vendor with the lowest quote.

Effect: The District Attorney of the Twenty-third Judicial District failed to comply properly with bid law procedures.

Cause: Inadequate knowledge of how to handle purchases of a new computer system as well as poor guidance from the granting agency allowing the purchase of a portion of these computers.

Recommendation: We recommend the District Attorney of the Twenty-third Judicial District adhere to the public bid law (LSA-RS 38:2212) for the purchases of **all** materials and supplies including advertising and let by contract to the lowest responsible bidder who has bid according to the specification as advertised.

## **Section III Federal Award Findings and Questioned Costs**

**NOT APPLICABLE**





# STAGNI & COMPANY, LLC

March 30, 2001

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the financial statements of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As a part of our examination, we have issued our report on the financial statements and our report on internal control and compliance with laws, regulations, and contracts, both dated March 30, 2001.

During the course of our examination, we became aware of the following matters that represent immaterial deviations of compliance or suggestions for improved internal controls.

## **Suggestion 2000-1 APPROVAL PROCESS FOR PAYING INVOICES**

**Criteria:** The person responsible for approving payment of invoices should initial or sign off on the invoice indicating that it is approved for payment.

**Condition:** There was no indication on the face of invoices reviewed that it was approved for payment, although a verbal/informal process is currently being followed indicating the invoice can be paid.

**Cause:** The informal process is being followed with written/verbal communication only on invoices that have been questioned.

**Effect:** There is no formal approval process for paying invoices.

**Recommendation:** We recommend the management of the district attorney's office implement a formal process for the approval of invoices prior to payment. The process should include invoices outside the normal monthly operating expenditures be initialed or signed off on prior sending the invoice to accounting for payment, indicating it is a valid expenditure of the district attorney's office.

207 LAFAYE AVENUE  
THIBODAUX, LA 70301  
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Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana  
Page 2

**Suggestion 2000-2 SEGREGATION OF DUTIES**

- Criteria: An employee who prepares checks should have a supervisor sign the checks after reviewing the supporting documentation attached to the check. Then the supporting documentation and signed check should be sent back to the accountant to mail the checks and invoices to the vendors. Also at the end of each month, a supervisor should review the bank reconciliation and statement for unusual items on the reconciliation or clearing the bank.
- Condition: The accountant is preparing the payable and payroll checks, recording the checks, signing the checks and mailing the checks to the vendor without a supervisor reviewing the check or supporting documentation.
- Cause: The accountant has full control of payables and payroll and reconciling these bank accounts.
- Effect: There are no supervisory controls over payables, payroll, and the reconciliation of these bank accounts.
- Recommendation: We recommend that the office manager sign the checks after reviewing the supporting documentation for the checks. We also recommend that the office manager review the bank reconciliations and statements at the end of each month and initial those reconciliation indication his review.

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

*Stagni & Company*

Thibodaux, Louisiana  
March 30, 2001



**DISTRICT ATTORNEY OF THE  
TWENTY-THIRD JUDICIAL DISTRICT,  
PARISHES OF ASCENSION, ASSUMPTION,  
AND ST. JAMES, LOUISIANA**

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2000

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NONE	
SECTION III - MANAGEMENT LETTER	
NONE	

**DISTRICT ATTORNEY OF THE  
 TWENTY-THIRD JUDICIAL DISTRICT,  
 PARISHES OF ASCENSION, ASSUMPTION,  
 AND ST. JAMES, LOUISIANA**  
 Management's Corrective Action Plan  
 For the Year Ended December 31, 2000

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE    MATERIAL TO THE FINANCIAL STATEMENTS</b>	
<b>2000-1 NONCOMPLIANCE WITH    BID LAW</b>	<p>The computer equipment purchased by the 23rd Judicial District Attorney's Office was a result of a grant award that was handled through the joint effort of the Louisiana District Attorneys Association (LDAA) and the Louisiana Commission on Law Enforcement (LCLE). (See attached correspondence from LDAA concerning this grant award process). Management of the District Attorney's Office did obtain approval of their lowest bid form the LDAA. This bid, however, was not the result of an advertised bid. Management of the District Attorney's office was under the impression that they did not need to advertise for public bid since the grantor agencies had approved their local vendor's quote. They approved the quote because it did not exceed the lowest quote obtained by the LDAA for similar projects around the state.</p> <p>In the future, the 23rd District Attorney's office will adhere to the public bid law for any and all purchases of materials and supplies that exceed certain limits set by law.</p>
<b>SECTION II - INTERNAL CONTROL AND COMPLIANCE    MATERIAL TO FEDERAL AWARDS</b>	
<b>NOT APPLICABLE</b>	

**DISTRICT ATTORNEY OF THE  
TWENTY-THIRD JUDICIAL DISTRICT,  
PARISHES OF ASCENSION, ASSUMPTION,  
AND ST. JAMES, LOUISIANA**  
Management's Corrective Action Plan  
For the Year Ended December 31, 2000

<b>SECTION III - MANAGEMENT LETTER</b>	
<b>Suggestion 2000-1 APPROVAL PROCESS FOR PAYING INVOICES</b>	At this time there is no formal process in place for approving payment on invoices in order to indicate valid expenditures. However, it is the intention of the 23rd Judicial District Attorney's Office to begin a process of the District Attorney initialing off on all invoices received before forwarding to the accounting department for processing payment.
<b>Suggestion 2000-2 SEGREGATION OF DUTIES</b>	In an effort to segregate the duties of the accounting department, the District Attorney's Office will prepare all checks and attach supporting documentation to be reviewed and signed by the office administrator. Also, at the end of each month the office administrator will review and initial each bank statement's reconciliation.



# LOUISIANA DISTRICT ATTORNEYS ASSOCIATION

EXECUTIVE DIRECTOR  
E. PETE ADAMS

June 26, 2001

Anthony G. "Tony" Falterman  
District Attorney – 23<sup>rd</sup> Judicial District  
PO Drawer 279 Napoleonville, LA 70390-0279

Dear Sir:

As a pilot site for the Prosecutors Information Management System (PIMS) project being conducted by the Louisiana District Attorneys Association (LDAA), your office was required to purchase upgraded computer systems, to be paid for by the funds in the PIMS grant, in order to participate fully in the project. All computer purchases were/are subject to approval of the Louisiana District Attorneys Association and the Louisiana Commission on Law Enforcement (LCLE). In accordance with this requirement, all bids were forwarded from your office to the LDAA and the LCLE for review before any purchases were made. As the director of the project, the LDAA received bids from three (3) vendors:

TimeTrend Inc. from Alexandria, LA  
Inacom from Houston, TX  
Dell Computer Corporation from Round Rock, TX

for equivalent hardware as that requested by your office. The LDAA determined that the prices offered by the vendor that provided you with the hardware were equivalent to or less than the three bids received by the LDAA. With this in mind, the LDAA authorized the 23<sup>rd</sup> Judicial District to purchase the computer hardware from their local vendor. The following attachments are the bids received by the LDAA used in comparison with the bids from your local vendor. A request for bids was done on a "project" basis for all four pilot sites, rather than requesting bids for each individual site. The prices quoted by the three other vendors were the same regardless of the location. As a note, Inacom received the award for the 16<sup>th</sup> Judicial District to supply the hardware and the installation.

Therefore, a Request for Quotes was submitted for the purchase of hardware under the PIMS grant. We did not subdivide the requests on a per pilot site location due to the fact that it would not have amounted in any difference in price from any of the national vendors that responded.

Sincerely

A handwritten signature in black ink, appearing to read 'D. P. Baxter', is written over the word 'Sincerely'.

David P. Baxter  
Director of Information Systems