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

**FINANCIAL STATEMENTS AND AUDITOR'S REPORT**  
(with Supplemental Information)

**December 31, 1995**

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-31-96

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation  
Baton Rouge, Louisiana

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**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

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**INDEPENDENT AUDITOR'S REPORT ON THE  
GENERAL-PURPOSE FINANCIAL STATEMENTS**

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

I have audited the accompanying general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995. These general-purpose financial statements are the responsibility of District Attorney of the Twenty-Third Judicial District, management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Twenty-Third Judicial District, as of December 31, 1995, and the result of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 14, 1996 on my consideration of District Attorney of the Twenty-Third Judicial District's internal control structure and a report dated June 14, 1996 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents is presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District. Such information has been subjected to the procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Stan J. Waguespack*

Baton Rouge, Louisiana  
June 14, 1996

Receipt Acknowledged  
Legislative Auditor

By \_\_\_\_\_

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption,  
and St. James, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

**BALANCE SHEETS**

December 31, 1995

..... GOVERNMENTAL FUNDS .....

Worthless  
Check

	General Fund	Title IV-D Special Revenue Fund	Collection Fee Special Revenue Fund	Fiduciary Fund - Agency Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
<b>ASSETS</b>						
Cash and cash equivalents	\$ 29,401	\$ 4,946	\$ 31,229	\$ -	\$ -	\$ 65,576
Receivables	39,396	38,939	-	-	-	78,335
Office furnishings, equipment and autos	-	-	-	-	191,972	191,972
Due from General Fund	-	-	-	134	-	134
Property and rights held under deferred compensation plan	-	-	-	93,133	-	93,133
<b>TOTAL ASSETS</b>	<b>\$ 68,797</b>	<b>\$ 43,885</b>	<b>\$ 31,229</b>	<b>\$ 93,267</b>	<b>\$ 191,972</b>	<b>\$ 429,150</b>

**LIABILITIES AND  
FUND EQUITY**

<b>Liabilities:</b>						
Accounts payable	\$ 2,935	\$ 122	\$ -	\$ -	\$ -	\$ 3,057
Due to PTI Fund	134	-	-	-	-	134
Due to others	-	-	-	134	-	134
Obligation to employees under deferred compensation plan	-	-	-	93,133	-	93,133
<b>Total Liabilities</b>	<b>3,069</b>	<b>122</b>	<b>-</b>	<b>93,267</b>	<b>-</b>	<b>96,458</b>

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-THIRD  
 JUDICIAL DISTRICT  
 Parishes of Ascension, Assumption,  
 and St. James, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEETS - CONTINUED

December 31, 1995

	General Fund	Title IV-D Special Revenue Fund	Worthless Check Collection Fee Special Revenue Fund	Fiduciary Fund-Agency Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
..... GOVERNMENTAL FUNDS .....						
Fund Equity:						
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$191,972	\$ 191,972
Fund balances - unreserved - undesignated	<u>65,728</u>	<u>43,763</u>	<u>31,229</u>	<u>-</u>	<u>-</u>	<u>140,720</u>
Total Fund Equity	<u>65,728</u>	<u>43,763</u>	<u>31,229</u>	<u>-</u>	<u>191,972</u>	<u>332,692</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 68,797</u>	<u>\$ 43,885</u>	<u>\$ 31,229</u>	<u>\$ 93,267</u>	<u>\$191,972</u>	<u>\$ 429,150</u>

The accompanying notes are an integral part of this statement.

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

Statement B

**Statements of Revenues, Expenditures,  
and Changes in Fund Balances - Continued  
For the Year Ended December 31, 1995**

	<u>General Fund</u>	<u>Title IV-D Special Revenue Fund</u>	<u>Worthless Check Collection Fee Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(87,760)</u>	\$ <u>92,317</u>	\$ <u>50,917</u>	\$ <u>55,474</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	125,336	-	-	125,336
Operating transfers out	<u>-</u>	<u>(76,822)</u>	<u>(48,514)</u>	<u>(125,336)</u>
Total other financing sources (uses)	<u>125,336</u>	<u>(76,822)</u>	<u>(48,514)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	37,576	15,495	2,403	55,474
FUND BALANCES AT BEGINNING OF YEAR	<u>28,152</u>	<u>28,268</u>	<u>28,826</u>	<u>85,246</u>
FUND BALANCES AT END OF YEAR	<u>\$ 65,728</u>	<u>\$ 43,763</u>	<u>\$ 31,229</u>	<u>\$ 140,720</u>

The accompanying notes are an integral part of this statement.

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

**Statements of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1995**

	GENERAL FUND		TITLE IV-D SPECIAL REVENUE FUND	
	Budget	Actual	Budget	Actual
				Variance
				Favorable (Unfavorable)
<b>REVENUES</b>				
Commissions on fines and forfeitures	\$ 273,500	\$ 287,264	\$ -	\$ -
Pre-Trial intervention fees	55,000	51,818	-	-
Intergovernmental revenues - grants: Louisiana Department of Social Services:				
Title IV-D	-	-	72,000	(2,059)
Incentive	-	-	108,000	(3,929)
Parish:				
Police jury and parish councils	214,500	214,500	-	-
School boards	45,000	45,000	-	-
Special district	18,000	16,500	-	-
Other revenues	19,000	8,024	-	-
Total revenues	<u>625,000</u>	<u>623,106</u>	<u>180,000</u>	<u>(5,988)</u>

(Continued)

The accompanying notes are an integral part of this statement.

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

Statement C

**Statements of Revenues, Expenditures, and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual - Continued**  
**For the Year Ended December 31, 1995**

	GENERAL FUND		TITLE IV-D SPECIAL REVENUE FUND		
	Budget	Actual	Budget	Actual	Variance
					Favorable (Unfavorable)
<b>EXPENDITURES</b>					
General government - judicial:					
Salaries and related benefits	\$ 490,000	\$ 479,480	\$ 70,000	\$ 66,986	\$ 3,014
Accounting and consulting	5,000	6,627	1,000	2,000	(1,000)
Travel and conventions	7,300	6,712	200	100	100
Training and seminars	8,000	7,640	500	524	( 24)
Telephone and utilities	34,000	43,530	1,000	1,808	(808)
Materials and supplies	95,200	103,257	4,300	3,117	1,183
Capital outlay	45,500	21,263	2,500	2,306	194
Dues	10,000	11,520	-	54	(54)
Office rent	14,000	14,200	4,000	4,800	(800)
Insurance	12,500	16,637	-	-	-
Total expenditures	721,500	710,866	83,500	81,695	1,805

(Continued)

The accompanying notes are an integral part of this statement.

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

Statement C

**Statements of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual - Continued**  
**For the Year Ended December 31, 1995**

	<u>GENERAL FUND</u>		<u>TITLE IV-D SPECIAL REVENUE FUND</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	Variance		Variance	
	Favorable		Favorable	
	(Unfavorable)		(Unfavorable)	
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	\$ (96,500)	\$ (87,760)	\$ 96,500	\$ 92,317
				\$ (4,183)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	125,336	-	-
Operating transfers out	-	-	-	(76,822)
Total other financing sources (uses)	-	125,336	-	(76,822)
<b>EXCESS (DEFICIENCY) REVENUES</b>				
<b>OVER EXPENDITURES AND OTHER</b>				
<b>SOURCES (USES)</b>	(96,500)	37,576	96,500	15,495
				(81,005)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	28,152	28,152	28,268	28,268
<b>FUND BALANCES AT END OF YEAR</b>	\$ (68,348)	\$ 65,728	\$ 124,768	\$ 43,763
				\$ (81,005)

The accompanying notes are an integral part of this statement.

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

**NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1995**

**INTRODUCTION**

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 Twenty-Third Judicial District encompasses the parishes of Ascension, Assumption, and St. James, Louisiana. The district attorney had 27 employees as of December 31, 1995.

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

**BASIS OF PRESENTATION**

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

**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. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

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 a component unit for financial reporting of Ascension Parish Council.

**FUND ACCOUNTING**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**FUND ACCOUNTING - Continued**

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. Governmental funds of the district attorney include the following:

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute (LSA-R.S.) 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office. Also, LSA-R.S. 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under authority of LSA-R.S. 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.

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fee Special Revenue 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 the sole discretion of the district attorney and may be used to defray the salaries and other expenses of the district attorney's office, but may not be used to supplement the salary of the district attorney.

**Pre-Trial Intervention and Restitution Fund**

The Pre-Trial Intervention and Restitution Agency Fund was created as the result of the Pre-Trial Intervention Program. This program was designed to meet the needs of certain non-violent first time offenders in an attempt to deter their criminal behavior and minimize loss to victims of these crimes by collecting restitution from these offenders. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

**NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1995**

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on a modified accrual basis of accounting (except for the Pre-Trial Intervention and Restitution Agency Fund, which is prepared on the cash basis of accounting, and which approximates the modified accrual basis of accounting). 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. 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 Financial Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recorded in the year the transfers are authorized.

**BUDGETS**

The proposed budgets for the General Fund and the Title IV-D Special Revenue Fund for the year ending December 31, 1995, were prepared December 15, 1994, using the modified accrual basis of accounting. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for Worthless Check Collection Fee Special Revenue Fund for the year ended December 31, 1995, because a budget was not required to be prepared or adopted. The district attorney does not use encumbrance accounting, and all appropriations lapse at the end of the fiscal year.

**CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and a money market accounts. 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, money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. The majority of all fixed assets are valued at historical cost. All 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 council.

**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 of vacation leave after 6 months of employment. After 5 years of employment, an employee is entitled to take 3 weeks of 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. However, no employee may accumulate more than 10 days of unused vacation leave. Employees are not paid for sick leave upon leaving the service of the district attorney's office, but accrual of sick leave is limited to twenty-five days.

At December 31, 1995, there are no material accumulated or vested benefits relating to vacation or sick leave that require disclosure to conform with generally accepted accounting principles.

**TOTAL COLUMNS ON STATEMENTS**

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

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1995, the district attorney had cash and cash equivalents (book balances) totaling \$65,576, and (bank balances) totaling \$110,792. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. At December 31, 1995, the district attorney has \$110,792 of federal deposit insurance (GASB Risk Category 1).

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**NOTE C - RECEIVABLES**

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Title IV-D Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
Commissions on fines and forfeitures	\$ 17,077	\$ -	\$ 17,077
Intergovernmental revenues - Louisiana			
Louisiana Department of Social Services:			
Title IV-D incentive fees	-	13,664	13,664
Incentive payments	-	25,275	25,275
Police juries and parish council	20,625	-	20,625
Other revenues	<u>1,694</u>	<u>-</u>	<u>1,694</u>
Total	<u>\$ 39,396</u>	<u>\$ 38,939</u>	<u>\$ 78,335</u>

**NOTE D - DUE FROM/TO OTHERS**

The following is a summary of amounts due from/to others at December 31, 1995:

	<u>Due From</u>	<u>Due To</u>
Pre-Trial Intervention and Restitution Fund:		
Crime Victims	-	134
General Fund	<u>134</u>	<u>-</u>
Total	<u>\$ 134</u>	<u>\$ 134</u>

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

A summary of changes in general fixed assets (office furniture, equipment and auto) follows:

Balance, January 1, 1995	\$ 177,265
Additions	19,137
Deductions	<u>(4,430)</u>
Balance, December 31, 1995	<u>\$ 191,972</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**NOTE F - PENSION PLAN**

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent 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 percent 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 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established 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 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds are appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1995, 1994, and 1993, were \$1,835, \$887, and \$-0-, respectively, equal to the required contributions for each year.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**NOTE G - DEFERRED COMPENSATION PLAN**

Employees of the District Attorney of the Twenty -Third Judicial District may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the police jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by Great-West Life & Annuity Insurance Company, an independent entity. Under the terms of an IRC Section 457 deferred compensation plan, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in the amount equal to the fair market value of the deferred account for each participant. The police jury believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. All assets of the plan are reported at fair market value and are administered by Great-West Life & Annuity Insurance Company. As part of its fiduciary role, the district attorney has an obligation of due care in selecting the third party administrator. As of December 31, 1995, the aggregate account balance of all participants was \$93,133.

**NOTE H - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The district attorney does not provide any postretirement health care or life insurance benefits.

**NOTE I - LEASES**

There are no material capital or operating leases as of December 31, 1995.

**NOTE J - LITIGATION AND CLAIMS**

At December 31, 1995, there is no litigation pending against the district attorney nor is the District Attorney aware of any unasserted claims.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 1995**

**NOTE K - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE  
ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid by the one police jury and two parish councils within the district or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state, by one police jury and two parish councils within the district.

**NOTE L - FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The district attorney received Title IV-D and incentive payments of \$174,012 applicable to the year ended December 31, 1995.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

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

**SUPPLEMENTAL INFORMATION SCHEDULE  
December 31, 1995**

**FIDUCIARY FUND - AGENCY FUND**

**PRE-TRIAL INTERVENTION AND RESTITUTION FUND**

The Pre-Trial Intervention and Restitution Fund accounts for funds held for victims of crimes as the result of certain non-violent first time 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.

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

Schedule 1

Schedule of Changes in Balance Due to Others  
December 31, 1995

	<u>Pre-Trial Intervention Restitution</u>
BALANCE AT BEGINNING OF YEAR	\$ 260
<b>Additions:</b>	
Collection of restitution payments from offenders	5,240
<b>Reductions:</b>	
Distribution of restitution payments to crime victims	<u>5,366</u>
BALANCE AT END OF YEAR - DUE TO OTHERS (Crime Victims)	<u>\$ 134</u>

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of District Attorney of the Twenty-Third Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana  
June 14, 1996

**STAN J. WAGUESPACK**

Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to District Attorney of the Twenty-Third Judicial District is the responsibility of District Attorney of the Twenty-Third Judicial District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District Attorney of Twenty-Third Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my test disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana  
June 14, 1996

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1995, I considered the internal control structure of District Attorney of the Twenty-Third Judicial District, in order to determine my auditing procedures for the purpose of expressing my opinion on District Attorney of the Twenty-Third Judicial District general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of District Attorney of the Twenty-Third Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified significant internal control structure policies and procedure used in administering the federal financial assistance program into the following categories:

Accounting controls:  
Revenues/receipts  
Purchases/disbursements/payroll  
Budgeting  
Grant administration controls:  
General requirements:  
Political activity  
Civil rights  
Cash management  
Federal financial reports  
Drug-free workplace  
Specific requirements:  
Matching  
Establish paternity

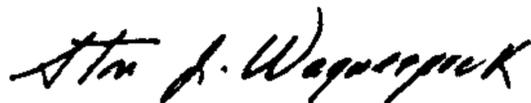
For all of the internal control structure categories listed above, I obtained and understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Twenty-Third Judicial District had no major federal financial assistance programs and expended 100 per cent of total federal financial assistance under the nonmajor federal financial assistance program for the Child Support Enforcement Title IV-D Program (CFDA 13.783).

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the forementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana  
June 14, 1996

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL  
REQUIREMENTS RELATING TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996.

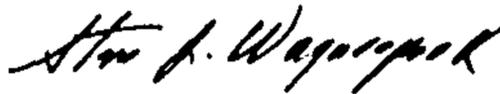
I have applied procedures to test the District Attorney of the Twenty-Third Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Drug-free workplace

My procedure was limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on District Attorney of the Twenty-Third Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the result of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to my attention that caused me to believe that District Attorney of the Twenty-Third Judicial District, had not complied, in all material respects, with those requirements.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana  
June 14, 1996

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE TRANSACTIONS**

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

I have audited the accompanying general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon June 14, 1996.

In connection with my audit of the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, and with my consideration of District Attorney of the Twenty-Third Judicial District's control structure used to administer the federal financial assistance program, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, I selected certain transactions applicable to the Child Support Enforcement Title IV-D Program (CFDA 13.783), a nonmajor federal financial assistance program, for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; cost allocation; claims for advances and reimbursements; and reporting requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Twenty-Third Judicial District's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that District Attorney of the Twenty-Third Judicial District, had not complied, in all material respects, with these requirements.

This report is intended for the information and use of management, of District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana  
June 14, 1996

**STAN J. WAGUESPACK**  
Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE**

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

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Ascension Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 14, 1996. These general-purpose financial statements are the responsibility of District Attorney of the Twenty-Third Judicial District's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



Baton Rouge, Louisiana  
June 14, 1996

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

Schedule 2

SCHEDULE OF FEDERAL AWARDS  
For the Year Ended December 31, 1995

<u>Pass-Through Grantor Program Name</u>	<u>Federal CDFA Number</u>	<u>Recognized Revenues</u>	<u>Expenditures</u>
State of Louisiana Department of Social Services Office of Family Support	.		
Title IV-D Program	13.783	\$174,012	\$ 174,012