DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT

Annual Financial Report

As of and for the Year Ended

December 31, 2013

KEITH J. ROVIRA
Certified Public Accountant

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT

St. John the Baptist Parish, Louisiana

Basic Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 2013

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INDEPENDENT AUDITOR'S REPORT

Honorable Thomas F. Daley
District Attorney of the Fortieth Judicial District
St. John the Baptist Parish, Louisiana

Report on the Financial Statements
I have audited the accompanying financial statements of the District Attorney of the Fortieth Judicial District, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the district attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in the 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control

relevant to the district attorney's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district attorney's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective net position of the District Attorney of the Fortieth Judicial District, as of December 31, 2013, and the respective changes in net position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter
The District Attorney of the Fortieth Judicial District adopted the provisions of GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," in 2013. My opinion is not modified with respect to this matter.

Other Matters
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Fortieth Judicial District's basic financial statements. The supplementary information schedules, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements.

The supplementary information schedules listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, I have also issued a report dated May 15, 2014, on my consideration of the District Attorney of the Fortieth Judicial District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the district attorney's internal control over financial reporting and compliance.

Keith J. Rovira

Keith J. Rovira
Certified Public Accountant
Metairie, Louisiana

May 15, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Management's Discussion and Analysis
As of and for the year ended December 31, 2013

The Management's Discussion and Analysis (MD&A) of the District Attorney of the Fortieth Judicial District's financial performance presents a narrative overview and analysis of the district attorney's financial activities for the year ended December 31, 2013. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in the basic financial statements. The MD&A is an element of the new reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" issued June, 1999. Certain comparative information between the current year and prior year has been presented in the MD&A.

FINANCIAL HIGHLIGHTS

The minimum requirements for financial reporting on the District Attorney of the Fortieth Judicial District's office that was established by GASB No. 34 are divided into the following sections:

(a) Management's Discussion and Analysis
(b) Basic Financial Statements
(c) Required Supplementary Information (other than MD&A)

Basic Financial Statements:

The basic financial statements present information for the district attorney as a whole, in a format designed to make the statements easier for the reader to understand. The financial statements in this section are divided into the two following types:

(1) Government-Wide Financial Statements, which include a Statement of Net Position and a Statement of Activities. These statements present financial information for all activities of the district attorney from an economic resources measurement focus using the accrual basis of accounting and providing both short-term and long-term information about the district attorney's overall financial status.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Management's Discussion and Analysis
As of and for the year ended December 31, 2013

(2) Fund Financial Statements, which include a Balance Sheet and a Statement of Revenues, Expenses, and Changes in Fund Balance for the General Fund (a governmental fund). These financial statements present information on the individual fund of the district attorney allowing for more detail. The current financial resources measurement focus and the accrual basis of accounting used to prepare these statements is dependent on the fund type. The district attorney's only governmental fund is the General Fund. The statements in this section represent the short-term financing of general government.

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Position
As of December 31, 2013 and 2012

	2013	2012
Current assets	$2,524,618	$2,176,277
Capital assets	73,731	119,483
Total Assets	2,598,349	2,295,760
Current liabilities	65,168	63,125
Total Liabilities	65,168	63,125
Net Position:		
Invested in capital assets, net of debt	73,731	119,483
Restricted	65,894	67,430
Unrestricted	2,393,556	2,045,722
Total Net Position	$2,533,181	$2,232,635

Total net position increased by $300,546, or 14%. This change was primarily due to increases in reimbursements for personnel costs,

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Management's Discussion and Analysis
As of and for the year ended December 31, 2013

including health insurance premiums, due from various parish agencies, and the criminal court fund.

Statement of Revenues, Expenditures and
Changes in Fund Balance
All Governmental Funds
For the years ended December 31, 2013 and 2012

	2013	2012
Total Revenues	$2,151,983	$2,259,769
Total Expenditures	(1,805,673)	(1,853,263)
Net Change in Fund Balance	$346,310	$406,506

The decrease in the Net Change in Fund Balance of $60,196 from the prior year was primarily due to an expected decrease in court costs, fines and fees received during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:
The district attorney had $73,731 invested in office furniture and equipment as of December 31, 2013. This amount represents the original cost of the capital assets ($247,774) less accumulated depreciation ($174,043) at year-end.

Debt Administration:
The district attorney did not have any debt outstanding at year end.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Management's Discussion and Analysis
As of and for the year ended December 31, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (2014)

The district attorney considered the following factors and indicators when setting up the office's budget for 2014: (1) total revenues are anticipated to be approximately the same as compared to the previous year, as reimbursements from the Criminal Court are expected to be greater than last year due to an increase in traffic enforcement; (2) payroll and payroll related expenses, particularly health insurance and retirement benefits are expected to increase slightly; (3) total expenditures are expected to increase slightly due to additional personnel hired to address rehabilitation and habitual offender reduction. The district attorney anticipates that there will be adequate funds available to cover the costs of operations for 2014.

CONTACTING THE DISTRICT ATTORNEY

This financial report is designed to provide the citizens, taxpayers, investors and creditors with a general overview of the district attorney's finances, and to show the district attorney's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Thomas F. Daley, District Attorney of the Fortieth Judicial District, P.O. Box 399, LaPlace, LA 70069, or call 985-652-9757.

BASIC FINANCIAL STATEMENTS

(GOVERNMENT-WIDE FINANCIAL STATEMENTS)

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Net Position
(All Funds)
December 31, 2013

ASSETS	
Current Assets:	
Cash (Note B)	$2,154,079
Revenues receivable:	
Intergovernmental	326,849
Grant (Title IV-D)	43,690
Total Current Assets	2,524,618
Noncurrent Assets:	
Capital assets, net of depreciation (Note C)	73,731
Total Noncurrent Assets	73,731
TOTAL ASSETS	2,598,349
Deferred Outflows of Resources	-
LIABILITIES	
Current Liabilities:	
Payroll liabilities	65,168
Total Current Liabilities	65,168
TOTAL LIABILITIES	65,168
Deferred Inflows of Resources	-
NET POSITION	
Invested in capital assets, net of related debt	73,731
Restricted	65,894
Unrestricted	2,393,556
TOTAL NET POSITION	$2,533,181

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Activities
(All Funds)
For the Year Ended December 31, 2013

EXPENSES	
Governmental Activities:	
Judicial activities	$1,804,317
Depreciation	47,200
Total Expenses	1,851,517
GENERAL REVENUES	
Charges for services	1,883,566
Operating grant	268,417
Interest earnings	80
Total General Revenues	2,152,063
Change in Net Position	300,546
Net Position at Beginning of Year	2,232,635
Net Position at End of Year	$2,533,181

The accompanying notes are an integral part of this statement.

BASIC FINANCIAL STATEMENTS

(FUND FINANCIAL STATEMENTS)

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Balance Sheet - Governmental Funds
December 31, 2013

	General Fund	Title IV-D	Worthless Check Collection Fee
ASSETS			
Cash	$1,579,500	$22,204	$118,779
Revenues receivable:			
Intergovernmental	326,849	-	-
Grant - Louisiana Department of Social Services	-	43,690	-
TOTAL ASSETS	$1,906,349	$65,894	$118,779
LIABILITIES AND FUND BALANCE			
Liabilities:			
Payroll liabilities	$65,156	-	-
Total Liabilities	65,156	-	-
Fund balance:			
Nonspendable	-	-	-
Restricted	-	$65,894	-
Committed	-	-	-
Assigned	-	-	$118,779
Unassigned	1,841,193	-	-
Total Fund Balance	1,841,193	65,894	118,779
TOTAL LIABILITIES AND FUND BALANCE	$1,906,349	$65,894	$118,779

The accompanying notes are an integral part of this statement.

Pre-Trial Intervention/ Diversion Programs	Forfeiture Account	School Board	Total Governmental Funds
$115,096	$313,359	$5,141	$2,154,079
-	-	-	326,849
-	-	-	43,690
$115,096	$313,359	$5,141	$2,524,618
-	-	-	$65,156
-	-	-	65,156
-	-	-	-
-	-	-	65,894
-	-	-	-
$115,096	$313,359	$5,141	552,375
-	-	-	1,841,193
115,096	313,359	5,141	2,459,462
$115,096	$313,359	$5,141	$2,524,618

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2013

Total Fund Balance - Governmental Funds	$2,459,462
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	73,719
Total Net Position of Governmental Activities	$2,533,181

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2013

	General Fund	Title IV-D
Revenues		
Court costs, fines and fees	$441,609	-
Collection fees on worthless checks	-	-
Collection of forfeitures	-	-
Intergovernmental revenues:		
Grant - Louisiana Department of Social Services	-	$268,417
Victim's Assistance Coordinator Fund	30,000	-
St. John Parish School Board	-	-
Pre-Trial Diversion Program	-	-
Reimbursements	1,168,106	-
Interest earnings	80	-
Other	31,710	-
Total Revenues	1,671,505	268,417
Expenditures		
Salaries, related taxes & benefits	1,164,316	237,357
Continuing education, auto and travel	39,151	1,417
Office supplies and maintenance	46,470	10,834
Insurance	36,276	392
Professional services	17,830	-
Capital outlay	5,117	-
Rent, utilities and telephone	80,348	19,953
Payments of forfeitures	-	-
Other	23,010	-
Total Expenditures	1,412,518	269,953
Excess (Deficiency) of Revenues over Expenditures	258,987	(1,536)
Fund Balance at Beginning of Year	1,582,206	67,430
Fund Balance at End of Year	$1,841,193	$65,894

The accompanying notes are an integral part of this statement.

Worthless Check Collection Fee	Pre-Trial Intervention/ Diversion Programs	Forfeiture Account	School Board	Total Governmental Funds
-	-	-	-	$441,609
$25,355	-	-	-	25,355
-	-	$63,823	-	63,823
-	-	-	-	268,417
-	-	-	-	30,000
-	-	-	$30,000	30,000
-	$92,883	-	-	92,883
-	-	-	-	1,168,106
-	-	-	-	80
-	-	-	-	31,710
25,355	92,883	63,823	30,000	2,151,983
-	46,687	-	30,000	1,478,360
-	1,447	-	-	42,015
992	732	122	-	59,150
-	-	-	-	36,668
-	-	-	-	17,830
-	-	-	-	5,117
-	-	-	-	100,301
-	-	29,424	-	29,424
8,153	5,645	-	-	36,808
9,145	54,511	29,546	30,000	1,805,673
16,210	38,372	34,277	-	346,310
102,569	76,724	279,082	5,141	2,113,152
$118,779	$115,096	$313,359	$5,141	$2,459,462

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balance
to the Statement of Activities
For the Year Ended December 31, 2013

Net Change in Fund Balance - Governmental Funds	$346,310
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives.	(45,764)
Change in Net Position of Governmental Activities	$300,546

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

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 fortieth judicial district encompasses the parish of St. John the Baptist, Louisiana.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation
The accompanying basic financial statements of the District Attorney of the Fortieth 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.

The District Attorney of the Fortieth Judicial District adopted the provisions of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. In this regard, the district attorney will be treated as a governmental-type activity for financial reporting purposes in this audit. The minimum requirements for the district attorney established by GASB Statement No. 34 are divided into the following sections: (a) Management's Discussion and Analysis, (b) Basic Financial Statements, and (c) Required Supplementary Information (other than MD&A).

The accompanying financial statements of the District Attorney of the Fortieth Judicial District present information only as to the transactions of the programs of the district attorney as authorized by Louisiana statutes and administrative regulations.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Revenue Recognition
Revenues are recognized using the full accrual basis of accounting. Therefore, commissions on fines and forfeitures, court costs, reimbursements from outside entities for various expenses incurred by the district attorney, interest, and other revenues of the district attorney are recognized in the accounting period in which they are earned and become measurable.

Intergovernmental revenues (General Fund) -- Include monies received from the St. John the Baptist Parish General Fund and the Victim's Assistance Coordinator Fund.

Intergovernmental revenues (Special Revenue Funds) -- Include monies received from a grant from the Louisiana Department of Social Services (Title IV-D), the St. John the Baptist Parish School Board (School Board Account), the St. John the Baptist Parish General Fund and Pre-Trial Intervention/Diversion Program.

Interest and all other revenues are recorded in the year in which they are earned and measurable.

Expense Recognition
Expenses are also recognized on the full accrual basis of accounting. Therefore, salaries and related benefits, office supplies and expenses, professional services, capital outlay and other expenses are recognized in the period incurred, if measurable.

2. Reporting Entity
Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered a part of the St. John the Baptist Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

   a. the ability of the council to impose its will on that organization, and/or

   b. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the council.

2. Organizations for which the council does not appoint a voting majority, but are fiscally dependent on the council.

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

For financial reporting purposes, the district attorney is an independently elected official who operates his office without oversight responsibility to the parish governing authority, the St. John the Baptist Parish Council. Louisiana revised statutes give each district attorney control over their own operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for funding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Furthermore, the St. John the Baptist Parish Council, the parish's governing authority, does not include the district attorney as a component unit in its comprehensive annual financial report.

For these reasons, the district attorney reports as an independent reporting entity and the financial statements presented in this audit report include only the transactions of the District Attorney of the Fortieth Judicial District.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The district attorney uses governmental fund types to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions and activities. A fund is a separate accounting entity with a self-balancing set of accounts.

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 capital assets. The governmental funds of the district attorney are the General Fund and the Special Revenue Funds, and are described as follows:

General Fund

The General Fund is used to account for all financial resources except those accounted for in the Special Revenue Funds. The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office.

Special Revenue Funds

The following Special Revenue Funds are used to account for the collection and disbursement of earmarked monies:

Title IV-D Fund --

The Title IV-D Fund was established in July 1985 and is a cost reimbursement grant 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. The Title IV-D's fund balance is restricted for this particular purpose.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Worthless Check Collection Fee Fund --
The Worthless Check Collection Fee 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 expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

Pre-Trial Intervention/Diversion Programs --
The Pre-Trial Intervention Program accounts for the collection of a fee paid by first-time offenders to the district attorney, and expenses paid for the administration of this program by employees of the district attorney's office.

Forfeiture Account Fund --
The Louisiana State Legislature passed the Bail Bond Reform Act of 1993. This act established that bond forfeiture proceeds are to be collected by the St. John the Baptist Sheriff and disbursed by the district attorney with amounts allocated by percentages predetermined by the Act. Also, the monies and assets seized during the course of a criminal arrest shall be held in this fund until authorized by the court to distribute the monies as required by law.

School Board Account Fund --
The School Board account was established to account for the receipt and disbursement of funds for the performance of legal services for the St. John the Baptist Parish School Board.

4. Budgets
The district attorney prepared original budgets for the General Fund and all the Special Revenue Funds for the current fiscal year. All budgets were advertised and made available for public inspection at the district attorney's office in Edgard, Louisiana on December 8, 2012. A public hearing was held on December 19, 2012, and the budgets were subsequently adopted on that date.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The original budgets for the General Fund and all Special Revenue Funds were amended. These amended budgets were advertised and made available for public inspection at the district attorney's office in Edgard, Louisiana on December 7, 2013. A public hearing was held on December 19, 2013, and the amended budgets were subsequently adopted on that date.

All budgets were prepared on the accrual basis of accounting. All appropriations contained in the budgets lapse at year end.

5. Cash
Cash includes amounts in interest bearing checking accounts. Under state law, the district attorney may deposit funds in demand deposits checking accounts, interest bearing demand deposits, money market accounts, or certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

6. Capital Assets
Capital assets are recorded at either historical cost or estimated historical cost and are depreciated over their estimated useful lives (excluding salvage value). Any donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands.

Straight-line depreciation is used based on the following estimated useful lives: office furniture and equipment - 5 years; autos - 7 years.

The district attorney only owns fixed assets he purchases out of the funds of the district attorney's office. All other fixed assets, which are purchased from the funds of the St. John the Baptist Parish General Fund or the St. John the Baptist Parish Criminal Court Fund, are reported in their financial statements, and are not owned by the district attorney.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Compensated Absences
The district attorney has the following vacation and sick leave policies:

Vacation Leave:
Full-time employees are entitled to ten (10) days of paid vacation leave per year. In addition to these ten (10) days, employees are entitled to one (1) additional day for every two (2) years of service they have worked, up to a four (4) week maximum, or twenty (20) days. Vacation leave is issued on January 1st of every year, and should be used within the calendar year. At the end of each calendar year, an employee can apply to exchange (be paid for) any unused vacation leave for salary benefits or request that their unused vacation leave be carried over to the next year. This request must be received by January 15th and must be approved by the District Attorney. Upon retirement, resignation or termination an employee is not paid for unused vacation leave which was earned during the year. This also applies to any unused compensatory time that an employee may have at the end of a calendar year.

Sick Leave:
Full-time employees earn ten days of sick leave per year which may be accumulated and carried over from year to year. Upon retirement, resignation or termination an employee is not paid for accumulated and unused sick leave which was earned during the year.

There were no accumulated leave benefits required to be reported at year end.

8. Encumbrances
Encumbrance accounting is not utilized by the district attorney due to the nature of operations and the ability of management to monitor budgeted expenditures on a timely basis.

9. Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

10. Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
In some instances, the GASB requires a governmental body to delay recognition of decreases in net position as expenditures until a further period. In other instances, governments are required to delay recognition of increases in net position as revenues until a further period. In these circumstances, deferred outflows and inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

11. Equity Classifications
In the government-wide statements, equity is classified as net position and displayed in three components:

a. Invested in capital assets, net of related debt: consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position: consists of assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position: all other assets that do not meet the definition of "invested in capital assets, net of related debt" or "restricted net position," or deferred outflows of resources, liabilities, and deferred inflows of resources.

In the fund financial statements, governmental fund equity is classified as fund balance. The district attorney has adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. As such, fund balances of the governmental funds are classified as follows:

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: amounts that can be spent for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed: amounts that can be used only for specific purposes determined by a formal action of the district attorney. The district attorney is the highest level of decision making authority for the district attorney's office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the district attorney.

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the district attorney's adopted policy, only the district attorney may assign amounts for specific purposes.

Unassigned: all other spendable amounts.

	All Funds
Nonspendable:	-
Restricted:	$65,894
Committed:	-
Assigned:	552,375
Unassigned:	1,841,193
Total	$2,459,462

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the district attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

fund balances are available, the district attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the district attorney has provided otherwise in his commitment or assignment actions.

NOTE B - CASH

At December 31, 2013, the carrying amount (book balances) of all cash held in interest bearing checking accounts was $2,154,079.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount 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, 2013, the district attorney had $2,160,668 in deposits (collected bank balances). These deposits were secured from risk by $500,000 of federal deposit insurance and $1,809,597 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - CAPITAL ASSETS

The capital assets used in the governmental-type activities are included on the Statement of Net Position of the district attorney and are capitalized at historical cost. Depreciation of all exhaustible capital assets used by the district attorney is charged as an expense against operations. Depreciation expense for financial reporting purposes is computed using the straight-line method over the useful lives of the capital assets and is reported in the Statement of Activities.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE C - CAPITAL ASSETS

A summary of changes in capital assets and accumulated depreciation during the year is listed as follows:

	Balance 12/31/12	Additions	Deletions	Balance 12/31/13
Capital Assets				
Office furniture and equipment	$252,283	$4,232	$8,741	$247,774
Less Accumulated Depreciation for -				
Office furniture and equipment	$132,800	$47,200	$5,957	$174,043

NOTE D - PENSION PLAN

Employees of the district attorney are covered under two retirement plans as follows:

I. Louisiana District Attorneys Retirement System

Plan Description -- The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple employer (cost-sharing), public employee retirement system controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who 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 creditable service may retire at age 55 with a 3 percent

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE D - PENSION PLAN (CONTINUED)

benefit reduction for each year below age 60. In addition, any member with at least 10 years of creditable 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 their membership service, not to exceed 100 percent of their 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 by state statute.

Funding Policy -- Plan members (employees) are required by state statute to contribute 8.0% of their annual covered salary. For the period January 1, 2013 to June 30, 2013, the district attorney was required to make "employer" contributions to the plan of 10.25% for each employee based on their annual covered payroll. For the period July 1, 2013 to December 31, 2013, the district attorney was required to make "employer" contributions to the plan of 9.75% for each employee based on their annual covered payroll. Contributions to the System also include .2 percent 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 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.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE D - PENSION PLAN (CONTINUED)

The district attorney's (employer) contributions to the plan for the years ended December 31, 2013, 2012 and 2011, totaled $39,051, $36,583 and $30,471, respectively, and these amounts equaled the actuarially required contributions for that year.

II. Parochial Employees Retirement System of Louisiana

Plan Description -- All other employees of the district attorney are members of the Parochial Employees Retirement System of Louisiana (PERS), a cost-sharing, multiple-employer defined pension benefit plan administered by a separate board of trustees. PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in PERS. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1980, the benefit is equal to one percent of the final-average salary plus $24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute. PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for PERS. The report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504)928-1361.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE D - PENSION PLAN (CONTINUED)

Funding Policy -- Under Plan A, members of PERS are required to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 2013 is 16.75% of annual covered payroll. Contributions to PERS also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district 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 (employer) contributions to PERS under Plan A for the years ended December 31, 2013, 2012 and 2011 were $106,335, $95,256, and $88,733, respectively, and these amounts equaled the actuarially required contributions for each year.

NOTE E - LEASES

Operating Lease
The district attorney had the following separate operating leases outstanding at year end: (1) commercial office space located at 1706 Cannes Drive in LaPlace being leased on a month-to-month basis beginning on April 1, 2011 for $1,000 per month; (2) commercial office space located at 1708 and 1710 Cannes Drive in Laplace being leased on a month-to-month basis beginning on February 1, 2011 for $3,000 per month; (3) commercial office space located at 1704 Cannes Drive in Laplace being leased for $1,500 per month beginning on September 1, 2012, and ending on August 31, 2014; and (4) three copy machines with various lease terms and monthly rates.

Total rent paid during the year on all commercial leases for office space was $54,000.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE E - LEASES (CONTINUED)

The minimum annual commitments under all noncancelable operating leases are as follows:

Year Ended	Amount
December 31, 2014	$18,386
December 31, 2015	3,164
December 31, 2016	3,164
December 31, 2017	2,630
December 31, 2018	1,432
Total	$28,776

NOTE F - FEDERAL FINANCIAL ASSISTANCE PROGRAM

During the year, the district attorney participated in the Title IV-D program administered by the State of Louisiana Department of Social Services, Office of Family Support. This program is funded by indirect assistance payments in the form of reimbursements of certain approved expenditures. The funds are received from the Louisiana Department of Social Services. For the year ended December 31, 2013, the district attorney received reimbursements on expenditures totaling $269,953.

The reimbursement payments are calculated and made by a formal agreement between the district attorney and the 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. These 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 a review or audit by the federal grantor agency.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE G - LITIGATION

The district attorney is not involved in any litigation at December 31, 2013, which could have a material effect on the financial statements.

NOTE H - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney's office at the courthouse in Edgard, Louisiana, which are paid from the criminal court funds, the parish government, or directly by the state.

NOTE I - RISK MANAGEMENT

The district attorney is exposed to risks of loss in the areas of general and auto liability and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current year, nor have there been any settlements which have exceeded the insurance coverage maintained for the past three years.

NOTE J - SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 15, 2014.

REQUIRED SUPPLEMENTARY INFORMATION (RSI)

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Court costs, fines and fees	$470,240	$431,358	$441,609	$10,251
Reimbursements	822,840	900,146	1,198,106	294,960
Interest earnings	120	89	80	(9)
Other	37,800	21,407	31,710	10,303
Total Revenues	1,331,000	1,353,000	1,671,505	318,505
EXPENDITURES				
Salaries, related taxes and benefits	1,013,600	1,173,422	1,164,316	9,106
Continuing education, auto & travel	52,400	40,076	39,151	925
Office supplies and maintenance	51,200	48,200	46,470	1,730
Insurance	31,450	34,244	36,276	(2,032)
Professional dues and services	16,710	20,431	17,830	2,601
Capital outlay	46,000	6,117	5,117	1,000
Rent, utilities and telephone	60,000	86,174	80,348	5,826
Other	59,640	23,336	23,010	326
Total Expenditures	1,331,000	1,432,000	1,412,518	19,482
Excess of Revenues over Expenditures	-	(79,000)	258,987	337,987
Fund Balance at Beginning of Year	1,486,797	1,582,206	1,582,206	-
Fund Balance at End of Year	$1,486,797	$1,503,206	$1,841,193	$337,987

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Title IV-D
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental:				
Grant - Louisiana Department of Social Services	$288,000	$270,642	$268,417	$(2,225)
Total Revenues	288,000	270,642	268,417	(2,225)
EXPENDITURES				
Salaries, related taxes and benefits	251,400	250,925	237,357	13,568
Office supplies and maintenance	10,200	11,662	10,834	828
Rent, utilities and telephone	20,000	21,350	19,953	1,397
Other	6,400	3,669	1,809	1,860
Total Expenditures	288,000	287,606	269,953	17,653
Excess (Deficiency) of Revenues over Expends.	-	(16,964)	(1,536)	15,428
Fund Balance at Beginning of Year	94,063	67,430	67,430	-
Fund Balance at End of Year	$94,062	$50,466	$65,894	$15,428

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Worthless Check Collection Fee
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Collection fees on worthless checks	$25,000	$25,140	$25,355	$215
Total Revenues	25,000	25,140	25,355	215
EXPENDITURES				
Salaries, related taxes and benefits	21,675	-	-	-
Office supplies and maintenance	725	1,092	992	100
Other	2,600	10,153	8,153	2,000
Total Expenditures	25,000	11,245	9,145	2,100
Excess (Deficiency) of Revenues over Expends.	-	13,895	16,210	2,315
Fund Balance at Beginning of Year	102,209	102,569	102,569	-
Fund Balance at End of Year	$102,209	$116,464	$118,779	$2,315

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Pre-Trial Intervention/Diversion Programs
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental:				
Pre-Trial Diversion Program	$60,000	$87,753	$92,883	$5,130
Total Revenues	60,000	87,753	92,883	5,130
EXPENDITURES				
Salaries, related taxes and benefits	69,395	56,687	46,687	10,000
Office supplies and maintenance	990	732	732	-
Rent, utilities and telephone	-	-	-	-
Other	1,615	28,967	7,092	21,875
Total Expenditures	72,000	86,386	54,511	31,875
Excess (Deficiency) of Revenues over Expends.	(12,000)	1,367	38,372	37,005
Fund Balance at Beginning of Year	73,008	76,724	76,724	-
Fund Balance at End of Year	$61,008	$78,091	$115,096	$37,005

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Forfeiture Account
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Collection of forfeitures	$120,000	$61,231	$ 63,823	$2,592
Total Revenues	120,000	61,231	63,823	2,592
EXPENDITURES				
Payments of forfeitures	78,000	30,995	29,546	1,449
Total Expenditures	78,000	30,995	29,546	1,449
Excess (Deficiency) of Revenues over Expends.	42,000	30,236	34,277	4,041
Fund Balance at Beginning of Year	280,092	279,082	279,082	-
Fund Balance at End of Year	$322,092	$309,318	$313,359	$4,041

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
School Board
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental:				
St. John the Baptist Parish School Board	$30,000	$30,000	$30,000	-
Total Revenues	30,000	30,000	30,000	-
EXPENDITURES				
Salaries, related taxes and benefits	30,000	30,000	30,000	-
Total Expenditures	30,000	30,000	30,000	-
Excess (Deficiency) of Revenues over Expends.	-	-	-	-
Fund Balance at Beginning of Year	477	477	5,141	$4,664
Fund Balance at End of Year	$477	$477	$5,141	$4,664

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS

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

Honorable Thomas F. Daley
District Attorney of the Fortieth Judicial District
St. John the Baptist Parish, Louisiana

I have audited, 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, the financial statements of the District Attorney of the Fortieth Judicial District, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District Attorney of the Fortieth Judicial District's basic financial statements and have issued my report thereon dated May 15, 2014.

Internal Control Over Financial Reporting
In planning and performing my audit of the financial statements, I considered the District Attorney of the Fortieth Judicial District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Fortieth Judicial District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District Attorney of the Fortieth Judicial District's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material

weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, I identified a certain deficiency in the internal control over financial reporting that I consider to be a material weakness and significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness (Finding No. 1).

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I considered the significant deficiency described in the accompanying schedule of findings and responses to be a significant deficiency (Finding No. 1).

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

District Attorney of the Fortieth Judicial District's Response to Finding
The District Attorney of the Fortieth Judicial District's response to the finding identified (Finding No. 1) in our audit is described in the accompanying schedule of prior and current audit findings and management's corrective action plan. The district attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report
The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the

district attorney's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the district attorney's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Keith J. Rovira

Keith J. Rovira
Certified Public Accountant
Metairie, Louisiana

May 15, 2014

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Schedule of Prior and Current Year Audit Findings and
Managements Corrective Action Plan
For the Year Ended December 31, 2013

I have audited the accompanying basic financial statements of the District Attorney of the Fortieth Judicial District, as of and for the year ended December 31, 2013, and have issued my report thereon dated May 15, 2014. I conducted my 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. My audit of the financial statements as of December 31, 2013 resulted in an unqualified opinion.

I. Prior Year Audit Findings

Compliance:

There were no findings on compliance that were required to be reported.

Internal Control over Financial Reporting:

Finding No. 1 - Inadequate Segregation of Accounting Functions:

Due to the small number of employees in accounting department, the district attorney did not have adequate segregation of duties and functions with the accounting system.

Management's Corrective Action Plan:

The district attorney has determined that it is not cost effective to achieve complete segregation of duties and functions within the accounting department. No plan is considered necessary at this time.

Management Letter:

No management letter was issued for the prior year.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT
St. John the Baptist Parish, Louisiana
Schedule of Prior and Current Year Audit Findings and
Managements Corrective Action Plan (Continued)
For the Year Ended December 31, 2013

II. Current Year Audit Findings

Compliance:

There were no findings on compliance that were required to be reported.

Internal Control over Financial Reporting:

Finding No. 1 - Inadequate Segregation of Accounting Functions:

Due to the small number of employees in accounting department, the district attorney did not have adequate segregation of duties and functions with the accounting system.

Management's Corrective Action Plan:

The district attorney has determined that it is not cost effective to achieve complete segregation of duties and functions within the accounting department. No plan is considered necessary at this time.

Management Letter:

No management letter was issued for the current year.