

**District Attorney of the Thirty-Second
Judicial District
Terrebonne Parish, Louisiana**

Annual Financial Report
As of and for the
Year Ended December 31, 2014

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

**District Attorney of the Thirty-Second
Judicial District**
Annual Financial Report
For the Year Ended December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government
Houma, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, and each major fund of the District Attorney of the Thirty-Second Judicial District, (District Attorney), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2014, 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 judgment, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and each major fund of the District Attorney of the Thirty-Second Judicial District as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 10 and the budgetary comparison schedules on pages 31 and 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Benefits, and Other payments to the District Attorney on page 33 is presented for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards on page 43 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133,

To the Honorable Joseph L. Waitz, Jr.
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Audits of State, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the District Attorney and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate 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 our opinion, the Schedule of Compensation, Benefits, and Other Payments to the District Attorney and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.



Houma, Louisiana
June 29, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Discussion and Analysis
For the Year Ended December 31, 2014

This discussion and analysis of the District Attorney of the Thirty-Second Judicial District's financial performance provides an overview of the financial activities as of and for the fiscal year ended December 31, 2014. Please read it in conjunction with the financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (Statement of Net Position and the Statement of Activities) provide information about the governmental activities as a whole and present a longer-term view of the finances. The Fund Financial Statements (Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the Government-Wide statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Other Supplemental Information, is providing varying degrees of assurance. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurance being provided for each of the parts in the Annual Financial Report.

Government-Wide Financial Statements

One of the most important questions asked about finances is, "Is the District Attorney of the Thirty-Second Judicial District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information as a whole and about activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position and changes in them. You can think of net position—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating.

The Terrebonne Children's Advocacy Center (Advocacy Center) is a legally separate, nonprofit organization that reports under FASB standards. The Advocacy Center was created to coordinate the community's response to the problem of child abuse. These activities are discreetly presented as a component unit in the government-wide Statement of Net Position and Statement of Activities.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Discussion and Analysis
For the Year Ended December 31, 2014

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State laws.

The District Attorney of the Thirty-Second Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations on page 15.

The District Attorney of the Thirty-Second Judicial District is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- Net position of our governmental activities decreased by \$306,876 or 7.1 percent.
- During the year, the District Attorney had judicial expenses of \$4,709,763 that were \$487,717 more than the \$4,222,046 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$2,053,442. This compares to the prior year ending fund balance of \$2,258,300 resulting in a decrease of \$204,858.

The Statement of Net Position and the Statement of Activities reports all transactions as governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public finance most of these activities.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Management's Discussion and Analysis
 For the Year Ended December 31, 2014

FINANCIAL ANALYSIS AS A WHOLE (GWFS)

Our analysis below focuses on the net position of the governmental-type activities.

Condensed Statement of Net Position

	2013	2014	Dollar Change	Percent Change
Current and other assets	\$ 3,091,195	\$ 2,587,464	\$ (503,731)	-16.3%
Capital assets, net	2,145,859	2,022,123	(123,736)	-5.8%
Total assets	5,237,054	4,609,587	(627,467)	-12.0%
Current liabilities	854,692	553,082	(301,610)	-35.3%
Long-term liabilities	52,704	33,723	(18,981)	-36.0%
Total liabilities	907,396	586,805	(320,591)	-35.3%
Net investment in capital assets	2,071,358	1,969,340	(102,018)	-4.9%
Unrestricted	2,258,300	2,053,442	(204,858)	-9.1%
Total net position	\$ 4,329,658	\$ 4,022,782	\$ (306,876)	-7.1%

The District Attorney's net position decreased as a result of this year's operations. There was a decrease in current assets mainly in cash and investments. Unrestricted net position—the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—also decreased during the year. The balance in net position represents the accumulated results of all past years' operations.

Our analysis below focuses on the changes in net position of the governmental-type activities.

Condensed Statement of Activities

	2013	2014	Dollar Change	Percent Change
Total program expenses	\$ (5,120,169)	\$ (4,709,763)	\$ 410,406	-8.0%
Total program revenues	4,422,922	4,222,046	(200,876)	-4.5%
Net program income	(697,247)	(487,717)	209,530	-30.1%
General revenues	53,873	11,959	(41,914)	-77.8%
Gain on disposal of capital assets	5,000	-	(5,000)	-100.0%
Change in net position	(638,374)	(475,758)	162,616	-25.5%
Net position:				
Beginning of the year	4,968,032	4,329,658	(638,374)	-12.8%
Prior period adjustment	-	168,882	168,882	0.0%
End of the year	\$ 4,329,658	\$ 4,022,782	\$ (306,876)	-7.1%

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Discussion and Analysis
For the Year Ended December 31, 2014

FINANCIAL ANALYSIS AS A WHOLE (GWFS) (Cont.)

The amount spent on programs related to operating the District Attorney's office decreased by 8.0%. Total program revenues decreased by 4.5% or \$200,876 from the prior year.

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS (FFS)

The District Attorney of the Thirty-Second Judicial District uses funds to help it control and manage money for particular purposes. Looking at individual funds helps you consider whether the District Attorney is being accountable for the resources provided to it but may also give you more insight into the overall financial health.

The General Fund includes revenue and expenditures necessary to the operation of the District Attorney's office such as personnel, benefits, the pretrial intervention program and operation and maintenance of facilities. The General Fund reflected \$2,857,785 in total revenues, including \$1,265,542 in fines and fees collected and \$1,216,753 in payments received from the TPCG for salaries and benefits for the District Attorney's office. Total current expenditures were \$3,147,057. Debt service expenditures for vehicles were \$15,143 of which \$12,327 was for principal payments. After a \$15,990 excess of expenditures over revenues for the year and a prior period adjustment of \$168,882, the ending fund balance was \$1,713,181. The General Fund had nonspendable fund balance of \$27,173 for prepaid expenses and \$1,686,008 in the unassigned category.

The IV-D Program Fund is a Special Revenue fund that accounts for grants received and expenditures for Child Support Enforcement. The amount received from the State of Louisiana this year was \$726,765. Total current expenditures for IV-D programs were \$805,055, and debt service expenditures for vehicles were \$10,495. After a \$163,695 excess of expenditures over revenues for the year, the ending fund balance was \$119,336, of which \$13,340 was nonspendable and \$105,996 was restricted.

The IWC Program Fund is a Special Revenue fund that accounts for the collection of worthless checks throughout the Parish. The majority of revenues (\$58,727) was for the assessment of fees. Total current expenditures were \$144,410. After a \$5,682 excess of expenditures over revenues for the year, the ending fund balance was \$6,893, of which \$1,830 was nonspendable and \$5,063 was restricted.

The Drug Court Program Fund is a Special Revenue fund that accounts for grants received from the State of Louisiana and fees assessed for DWI tickets and expenditures for operating the Drug Court Program. The amount received from the State of Louisiana this year was \$375,107. Total current expenditures were \$485,103. After a \$188,373 excess of expenditures over revenues for the year, the ending fund balance was \$208,856, \$7,578 of which was nonspendable and \$201,278 of which was restricted.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Management's Discussion and Analysis
 For the Year Ended December 31, 2014

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was amended during the year as follows:

Originally budgeted revenues	\$ 1,775,000
Increases (decreases) were provided for:	
An increase in fines, fees, and forfeitures	100,000
A decrease in intergovernmental	(112,000)
A decrease in miscellaneous	(10,000)
Final budgeted revenues	<u>\$ 1,753,000</u>
Originally budgeted expenditures	
Increases were provided for:	
A decrease in salaries and benefits	(100,000)
A decrease in general operating	(50,000)
Final budgeted expenditures	<u>\$ 2,155,000</u>

The District Attorney experienced unfavorable revenue variances for both the General Fund and the Special Revenue Funds. The District Attorney experienced favorable variances in General Fund expenditures and in Special Funds during the year.

CAPITAL ASSETS

Capital assets included office equipment, weapons, computer equipment, vehicles, buildings/leasehold improvements, and land recorded at historical cost of \$3,615,840. Also included in this category is software that is amortized as an intangible asset. Accumulated depreciation as of December 31, 2014 of \$1,593,717 recorded from the cost of assets resulted in an ending book balance of \$2,022,123. These capital assets included land and buildings in the name of the Thirty-Second Judicial Enforcement District (a blended component unit of the District Attorney's office).

Depreciation expense of \$123,736 was recorded for the year.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Discussion and Analysis
For the Year Ended December 31, 2014

CAPITAL ASSETS (Cont.)

More detailed information about the capital assets is presented in the notes to financial statements. However, a summary of current and prior year capital assets for the primary government and blended component unit follows:

	<u>December 31, 2013</u>	<u>December 31, 2014</u>
Land	\$ 92,286	\$ 92,286
Equipment and furniture	392,160	392,160
Weapons	24,521	24,521
Computer equipment	467,193	467,193
Vehicles	334,245	334,245
Software	113,188	113,188
Buildings and improvements	<u>2,192,247</u>	<u>2,192,247</u>
Total capital assets	3,615,840	3,615,840
Less accumulated depreciation	<u>(1,469,981)</u>	<u>(1,593,717)</u>
Total capital assets, net	<u>\$ 2,145,859</u>	<u>\$ 2,022,123</u>

A summary of current and prior year capital assets for the discretely presented component unit follows:

	<u>December 31, 2013</u>	<u>December 31, 2014</u>
Land	\$ 150,000	\$ 150,000
Equipment and furniture	72,523	72,523
Computer equipment	43,920	43,920
Buildings and improvements	<u>1,354,858</u>	<u>1,354,858</u>
Total capital assets	1,621,301	1,621,301
Less accumulated depreciation	<u>(192,485)</u>	<u>(240,292)</u>
Total capital assets, net	<u>\$ 1,428,816</u>	<u>\$ 1,381,009</u>

Depreciation expense of \$47,807 was recorded for the year.

NOTES PAYABLE FOR VEHICLES

Notes for vehicle purchases are recorded as liabilities. The total amount of principal and interest paid on these notes was \$25,638 resulting in an ending balance of \$52,783.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Discussion and Analysis
For the Year Ended December 31, 2014

NOTES PAYABLE FOR VEHICLES (Cont.)

Interest paid on notes payable in the governmental funds was \$3,920. More detailed information about the notes payable is presented in the notes to financial statements.

The Advocacy Center has a note for a building. The total amount of principal and interest paid on this note was \$252,000 resulting in an ending balance of \$880,774.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Highlights of next year's General Fund budget include:

Estimated revenue	<u>\$ 1,675,000</u>
Personnel services and benefits	1,200,000
General operating	1,000,000
Capital outlay	<u>5,000</u>
Total estimated expenditures	<u>2,205,000</u>
Estimated excess of expenditures over revenue	(530,000)
Estimated beginning fund balance	<u>1,158,200</u>
Estimated ending fund balance	<u><u>\$ 628,200</u></u>

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney of the Thirty-Second Judicial District's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Mr. Kevin Guidry, Administrator
Terrebonne Parish District Attorney
7856 Main Street, Suite 220
Houma, LA 70360
Phone number (985) 873-6500

FINANCIAL STATEMENTS

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Statement of Net Position
December 31, 2014

	Government Activities	Component Unit Advocacy Center
Assets		
Cash	\$ 2,006,072	\$ 171,681
Investments	231,654	-
Due from other governmental units	237,804	-
Due from component unit	60,318	-
Prepaid expenses	49,921	-
Total Current Assets	2,585,769	171,681
Capital assets	3,615,840	1,621,301
Accumulated depreciation	(1,593,717)	(240,292)
Net Capital Assets	2,022,123	1,381,009
Deposits	1,695	14,700
Total Assets	4,609,587	1,567,390
Liabilities		
Accounts payable and accrued liabilities	454,022	3,648
Restitution payable	80,000	-
Due to primary government	-	60,318
Current portion of notes payable	19,060	154,289
Total Current Liabilities	553,082	218,255
Long-term portion of notes payable	33,723	726,485
Total Liabilities	586,805	944,740
Net Position		
Invested in capital assets, net of related debt	1,969,340	500,235
Unrestricted	2,053,442	122,415
Total Net Position	\$ 4,022,782	\$ 622,650

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Statement of Activities
For the Year Ended December 31, 2014

	Government Activities	Component Unit Advocacy Center
REVENUES		
Judicial activities:		
Operating grants	\$ 2,406,917	\$ -
Charges for services	1,815,129	-
Fiduciary activities:		
Rental income	-	252,000
Registration fees	-	46,867
Donations	-	41,535
Sponsorships	-	13,500
In-kind donations	-	6,380
Fundraising	-	1,152
TOTAL REVENUES	4,222,046	361,434
EXPENSES		
Judicial activities:		
Expenses	4,709,763	-
Fiduciary activities:		
Depreciation	-	47,807
Professional fees	-	36,314
Direct program expenditures	-	26,300
Insurance	-	25,828
Telephone and utilities	-	11,355
Office operations	-	11,249
Advertising	-	8,201
Other	-	5,189
Repairs and maintenance	-	5,188
Conventions, travel, and meals	-	4,188
Fundraising	-	758
Dues and services	-	700
TOTAL EXPENSES	4,709,763	183,077
OTHER INCOME (EXPENSE)		
Miscellaneous income	9,267	563
Interest income	2,692	82
Interest expense	-	(54,233)
TOTAL OTHER INCOME (EXPENSE)	11,959	(53,588)
CHANGE IN NET POSITION	(475,758)	124,769
NET POSITION - Beginning	4,329,658	497,881
PRIOR PERIOD ADJUSTMENT (NOTE 11)	168,882	-
NET POSITION - Ending	\$ 4,022,782	\$ 622,650

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Balance Sheet
 Governmental Fund Type – General Fund
 December 31, 2014

	General Fund	IV-D Program Fund	Worthless Check Collection Fund	Drug Court Program Fund	Component Unit 32nd Judicial Enforcement District	Totals
Assets						
Cash	\$ 1,804,898	\$ 1,642	\$ 62,782	\$ 131,574	\$ 5,176	\$ 2,006,072
Investments	200,409	-	-	31,245	-	231,654
Due from other governmental units	56,994	113,221	-	67,589	-	237,804
Due from component unit	60,318	-	-	-	-	60,318
Prepaid expenses	27,173	13,340	1,830	7,578	-	49,921
Deposits	1,695	-	-	-	-	1,695
Total Assets	\$ 2,151,487	\$ 128,203	\$ 64,612	\$ 237,986	\$ 5,176	\$ 2,587,464
Liabilities and Fund Balance						
Liabilities:						
Accounts payable and accrued liabilities	\$ 380,636	\$ 8,867	\$ 35,389	\$ 29,130	\$ -	\$ 454,022
Restitution payable	57,670	-	22,330	-	-	80,000
Total Liabilities	438,306	8,867	57,719	29,130	-	534,022
Fund Balance:						
Nonspendable:						
Prepaid expenses	27,173	13,340	1,830	7,578	-	49,921
Restricted for:						
IV-D program	-	105,996	-	-	-	105,996
Worthless check collections program	-	-	5,063	-	-	5,063
Drug program	-	-	-	201,278	-	201,278
32nd Judicial Enforcement District	-	-	-	-	5,176	5,176
Unassigned	1,686,008	-	-	-	-	1,686,008
Total Fund Balance	1,713,181	119,336	6,893	208,856	5,176	2,053,442
Total Liabilities and Fund Balance	\$ 2,151,487	\$ 128,203	\$ 64,612	\$ 237,986	\$ 5,176	\$ 2,587,464

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Statement of Revenues, Expenditures,
and Changes in Fund Balance-
Governmental Fund Type – General Fund
For the Year Ended December 31, 2014

	General Fund	IV-D Program Fund	Worthless Check Collection Fund	Drug Court Program Fund	32nd Judicial Enforcement	Totals
REVENUES						
Fines and fees	\$ 1,265,542	\$ -	\$ 58,727	\$ 66,896	\$ -	\$ 1,391,165
Payments received on behalf	1,216,753	-	-	-	-	1,216,753
Intergovernmental	88,292	726,765	-	375,107	-	1,190,164
Reimbursed attorney fees and salaries	101,614	150,000	-	-	-	251,614
Asset and bond forfeitures	136,350	-	-	-	-	136,350
Investigation	36,000	-	-	-	-	36,000
Miscellaneous	10,812	54	-	(1,599)	-	9,267
Interest	2,422	84	42	144	-	2,692
Total Revenues	<u>2,857,785</u>	<u>876,903</u>	<u>58,769</u>	<u>440,548</u>	<u>-</u>	<u>4,234,005</u>
EXPENDITURES						
General government - judicial - current:						
Personnel services	1,113,982	409,477	135,107	166,135	-	1,824,701
Salary and benefit payments on behalf	1,216,753	-	-	-	-	1,216,753
Professional fees	129,124	7,457	1,250	118,129	-	255,960
TPCG reimbursements - CCF	-	253,000	-	-	-	253,000
Building rent and maintenance	224,102	14,387	-	13,491	-	251,980
Direct program expenditures	131,976	1,148	-	105,766	-	238,890
Telephone and utilities	45,014	23,301	789	41,743	-	110,847
Dues and services	75,818	5,745	380	6,015	-	87,958
Automobile expenditures	35,110	44,406	1,488	746	-	81,750
Trials, training, seminars, and travel	53,565	8,295	587	11,623	-	74,070
Insurance	39,812	16,048	883	8,854	-	65,597
Office operations	31,285	15,730	1,414	9,788	-	58,217
Public service announcements	26,691	-	2,000	-	-	28,691
Other	18,323	423	512	-	-	19,258
Repairs and maintenance	5,502	5,638	-	2,813	-	13,953
Total current expenditures	<u>3,147,057</u>	<u>805,055</u>	<u>144,410</u>	<u>485,103</u>	<u>-</u>	<u>4,581,625</u>
Debt service:						
Principal	12,327	9,391	-	-	-	21,718
Interest	2,816	1,104	-	-	-	3,920
Total Expenditures	<u>3,162,200</u>	<u>815,550</u>	<u>144,410</u>	<u>485,103</u>	<u>-</u>	<u>4,607,263</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in (out)	288,425	(225,048)	79,959	(143,818)	-	(482)
Excess Expenditures Over Revenues	(15,990)	(163,695)	(5,682)	(188,373)	-	(373,740)
FUND BALANCES						
Beginning of year	1,560,289	283,031	12,575	397,229	5,176	2,258,300
Prior period adjustment (Note 11)	168,882	-	-	-	-	168,882
End of year	<u>\$ 1,713,181</u>	<u>\$ 119,336</u>	<u>\$ 6,893</u>	<u>\$ 208,856</u>	<u>\$ 5,176</u>	<u>\$ 2,053,442</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Reconciliation of the Governmental Fund Balance Sheet
 to the Statement of Net Position
 December 31, 2014

Fund balance - governmental fund		\$ 2,053,442
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets of \$3,615,840, net of accumulated depreciation of \$1,593,717, are not financial resources and, therefore, are not reported in the governmental funds.		2,022,123
Current portion of \$19,060 and long-term portion of \$33,723 of notes payable are not financial resources and are therefore not reported in the funds.		<u>(52,783)</u>
Net position of governmental activities		<u>\$ 4,022,782</u>

Reconciliation of the Statement of Governmental Fund Revenues,
 Expenditures and Changes in Fund Balance to the
 Statement of Activities
 For the Year Ended December 31, 2014

Change in fund balance - governmental fund		\$ (373,740)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, whereas in the statement of activities, these costs are depreciated over their estimated useful lives.		
Depreciation expense	(123,736)	
Capital outlays	<u>-</u>	(123,736)
Governmental fund reports debt incurrence as other financing source and debt repayments as an expenditure, whereas these are not presented on the Statement of Activities.		
Note payable proceeds	-	
Principal payments on notes	<u>21,718</u>	<u>21,718</u>
Change in net position of government activities		<u>\$ (475,758)</u>

See notes to the financial statements.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Statement of Fiduciary Net Position
Asset Forfeiture Fund
December 31, 2014

Assets	
Cash and cash equivalents	<u>\$ 1,794,582</u>
Total Assets	<u><u>\$ 1,794,582</u></u>
Liabilities	
Due to others	<u>\$ 1,794,582</u>
Total Liabilities	<u><u>\$ 1,794,582</u></u>

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Schedule of Changes in Fiduciary Net Position
For the Year Ended December 31, 2014

Beginning Balance as of December 31, 2013	<u>\$ 1,784,103</u>
Additions	
Assets forfeited	585,690
Operating transfer in	482
Interest earned	<u>202</u>
Total Additions	<u>586,374</u>
Disbursements	
Terrebonne Parish Sheriff	176,150
Refunded Bonds	141,624
Terrebonne Parish District Attorney General Fund	121,892
Trials	92,502
Terrebonne Parish Criminal Court Fund	32,204
DART forfeitures	5,156
Public service announcements	2,500
Service fees	1,768
Other	986
HPD forfeitures	514
Postage	482
Office supplies	<u>117</u>
Total Disbursements	<u>575,895</u>
Ending Balance as of December 31, 2014	<u><u>\$ 1,794,582</u></u>

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

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 qualified electors of the judicial district elect the District Attorney for a term of six years. The Thirty-Second Judicial District encompasses Terrebonne Parish, Louisiana.

Note 1 – Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements of the District Attorney of the Thirty-Second Judicial District (District Attorney), Terrebonne Parish, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

B. Reporting Entity

The District Attorney of the Thirty-Second Judicial District is an independently elected official. However, the District Attorney of the Thirty-Second Judicial District is fiscally dependent on the Terrebonne Parish Consolidated Government for office space, courtrooms, and related utility costs, as well as partial funding of salary costs.

The accompanying financial statements present information only on the funds maintained by the District Attorney of the Thirty-Second Judicial District and do not present information on the Terrebonne Parish Consolidated Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The accompanying financial statements present the District Attorney's office and component units over which the District Attorney's office exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District Attorney's office (as distinct from legal relationships).

The **Thirty-Second Judicial Enforcement District** is included in these financial statements as a component unit and is blended with the primary government. The Thirty-Second Judicial Enforcement District owns land and buildings that are utilized by the District Attorney's office as office space for certain sectors of its operations. The land, buildings, and related depreciation are reported in the capital assets of the District Attorney's financial statements.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 1 – Summary of Significant Accounting Policies (Cont.)

The **Terrebonne Children’s Advocacy Center**, a legally separate nonprofit organization that was created to coordinate the community’s response to the problem of child abuse, is included in these financial statements as a component unit and is discretely presented with the primary government. The Terrebonne Children’s Advocacy Center owns land and buildings that are leased by the District Attorney’s office as office space for certain sectors of its operations. The land, buildings, and related depreciation are reported in the capital assets of the Advocacy Center.

C. Fund Accounting

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds in the financial statements in this report are grouped into two broad categories as follows:

Governmental Fund Types

Governmental funds account for all or most of the general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations.

Fiduciary Fund Type

The District Attorney utilizes an **agency fund** fiduciary fund type. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in fund financial statements, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 1 – Summary of Significant Accounting Policies (Cont.)

The amounts reflected in the fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual include fines and assessments that are collected by another governmental body on the District Attorney's behalf and intergovernmental revenue. Interest earned is recorded when credited to the District Attorney's account.

Government-Wide Financial Statements (GWFS)

The government-wide financial statements display information as a whole. These statements include all the financial activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the general revenues.

E. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the Terrebonne Parish Consolidated Government are not budgeted or reflected in the Budget and Actual Statement for the

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 1 – Summary of Significant Accounting Policies (Cont.)

General Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the General Fund follows:

	<u>Total Revenue</u>	<u>Total Expenditures</u>
Actual (Page 14)	\$ 2,857,785	\$ 3,147,057
On-Behalf Payments	(1,216,753)	(1,216,753)
Budget (Page 31)	\$ 1,641,032	\$ 1,930,304

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. Investments during the year consisted of certificates of deposit and amounts deposited in the Louisiana Asset Management Pool (LAMP).

H. Capital Assets

Capital assets are recorded at historical cost or estimated if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS. All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

<u>Category</u>	<u>Life</u>
Buildings and improvements	40 years
Office equipment and furniture	5 - 10 years
Weapons	7 - 10 years
Computers and software	5 - 10 years
Vehicles	5 years

I. Compensated Absences

All individuals who work at the District Attorney's Office are primarily employees of the Terrebonne Parish Consolidated Government; therefore, no liability for compensated absences is recorded in the District Attorney's financial statements. Vacation and sick leave do not accumulate.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 1 – Summary of Significant Accounting Policies (Cont.)

J. Restricted Net Position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use is either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

K. Fund Equity

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned.

Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the Board.

Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

L. Interfund Transactions

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

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 2 – Deposits and Investments

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or other federally insured investments, certificates of deposit of any bank domiciled or having a branch in the State of Louisiana, guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations.

Bank Deposits:

State law requires that deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivisions.

The year-end balance of deposits is as follows for the primary government:

	<u>Bank Balances</u>	<u>Reported Amounts</u>		
		<u>Governmental</u>	<u>Agency</u>	<u>Total</u>
Cash	\$ 3,901,009	\$ 2,000,896	\$ 1,794,582	\$ 3,795,478
Certificates of deposit	200,409	200,409	-	200,409
Totals	<u>\$ 4,101,418</u>	<u>\$ 2,201,305</u>	<u>\$ 1,794,582</u>	<u>\$ 3,995,887</u>

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a written policy for custodial credit risk. As of December 31, 2014, \$3,550,873 of the District's bank balance was exposed to credit risk. These deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

Cash was adequately collateralized in accordance with state law by securities held by an unaffiliated bank for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Even though the pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement 40, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 2 – Deposits and Investments (Cont.)

The year-end balance of deposits is as follows for the component units:

	<u>Bank Balances</u>	<u>Reported Amount</u>
Cash - Thirty-Second Judicial Enforcement District	\$ 5,176	\$ 5,176
Cash - Terrebonne Children's Advocacy Center	\$ 170,146	\$ 171,681

As of December 31, 2014, neither the Thirty-Second Judicial Enforcement District nor the Terrebonne Children's Advocacy Center's bank balances were exposed to credit risk. The balances were fully insured by FDIC coverage.

Investments:

State statutes authorize the District Attorney to invest in obligations of the U.S. Treasury, agencies and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

As a means of limiting its exposure to fair value losses arising from interest rates, the District Attorney's investment policy limits investments to securities with less than six months from the date of purchase unless the investment is matched to a specific cash flow.

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District Attorney's investment policy requires the application of the prudent-person rule. The policy states, *investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Primary emphasis shall be placed upon the safety of such funds in an effort to minimize risk while earning maximum returns.* The District Attorney's investment policy limits investments to those discussed earlier in this note. LAMP has a Standard & Poor's Rating of AAAm.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 2 – Deposits and Investments (Cont.)

initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. The fair value of participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in LAMP as of December 31, 2014 amounted to \$31,245 and are classified on the Statement of Net Position as "Investments". A reconciliation of deposits and investments as shown on the Statement of Net Position combined with the Statement of Fiduciary Net Position is as follows:

Reported amount of deposits	\$ 3,995,887
Reported amount of investments	31,245
Total	\$ 4,027,132
Cash	\$ 3,795,478
Investments	231,654
Total	\$ 4,027,132

Note 3 – Due from Other Governmental Units

The due from other governmental units balance consists of the following:

Due From	General Fund	IV-D Program	Drug Court	Total
State of Louisiana	\$ 10,720	\$ 113,221	\$ 67,589	\$ 191,530
Terrebonne Parish Consolidated Government	33,135	-	-	33,135
Terrebonne Parish Sheriff's Office	11,415	-	-	11,415
Houma City Court	1,724	-	-	1,724
	\$ 56,994	\$ 113,221	\$ 67,589	\$ 237,804

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 4 – On Behalf Payments and Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements are not required to be and do not include certain expenditures of the District Attorney paid out of the funds of the Terrebonne Parish Consolidated Government for such costs as insurance, utilities, legal fees, et cetera.

The District Attorney, Assistant District Attorneys, and office staff employees receive on-behalf payments for salaries and benefits from the Terrebonne Parish Consolidated Government that are required to be reported in the financial statements of the Terrebonne Parish District Attorney. As reported on page 14 of these financial statements, \$1,216,753 was received and paid by Terrebonne Parish Consolidated Government for salaries and benefits. Revenues and expenditures have been recognized in general fund for these on-behalf payments.

Note 5 – Capital Assets

A summary of changes in capital assets follows:

	<u>January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2014</u>
Land	\$ 92,286	\$ -	\$ -	\$ 92,286
Equipment and furniture	392,160	-	-	392,160
Weapons	24,521	-	-	24,521
Computer equipment	467,193	-	-	467,193
Vehicles	334,245	-	-	334,245
Software	113,188	-	-	113,188
Buildings and improvements	2,192,247	-	-	2,192,247
Total capital assets	<u>3,615,840</u>	<u>-</u>	<u>-</u>	<u>3,615,840</u>
Less accumulated depreciation:				
Equipment and furniture	(316,375)	(13,755)	-	(330,130)
Weapons	(16,105)	(1,989)	-	(18,094)
Computer equipment	(427,339)	(12,198)	-	(439,537)
Vehicles	(243,185)	(29,669)	-	(272,854)
Software	(26,065)	(11,319)	-	(37,384)
Buildings and improvements	(440,912)	(54,806)	-	(495,718)
Total accumulated depreciation	<u>(1,469,981)</u>	<u>(123,736)</u>	<u>-</u>	<u>(1,593,717)</u>
Total capital assets, net	<u>\$ 2,145,859</u>	<u>\$ (123,736)</u>	<u>\$ -</u>	<u>\$ 2,022,123</u>

The land and buildings are in the title of the Thirty-Second Judicial Enforcement District and are included in these financial statements as a blended component unit with the primary government.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 5 – Capital Assets (Cont.)

A summary of changes in capital assets for the discretely presented component unit follows:

	January 1, 2014	Additions	Deletions	December 31, 2014
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Equipment and furniture	72,523	-	-	72,523
Computer equipment	43,920	-	-	43,920
Buildings and improvements	1,354,858	-	-	1,354,858
Total capital assets	<u>1,621,301</u>	<u>-</u>	<u>-</u>	<u>1,621,301</u>
Less accumulated depreciation:				
Equipment and furniture	(26,215)	(7,175)	-	(33,390)
Computer equipment	(22,045)	(6,761)	-	(28,806)
Buildings and improvements	(144,225)	(33,871)	-	(178,096)
Total accumulated depreciation	<u>(192,485)</u>	<u>(47,807)</u>	<u>-</u>	<u>(240,292)</u>
Total capital assets, net	<u>\$ 1,428,816</u>	<u>\$ (47,807)</u>	<u>\$ -</u>	<u>\$ 1,381,009</u>

Note 6 – Risk and Insurance

The District Attorney's Office is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

Note 7 – Post-Employment Benefits

The District Attorney does not offer post-retirement benefits to its employees.

Note 8 – Notes Payable and Leases

The District Attorney has five notes payable with two financial institutions. One note has an interest rate of 5.25% and matures on April 7, 2015. Another note has an interest rate of 5.50% and matures on August 23, 2017. The other three notes have an interest rate of 6.00% and mature on October 23, 2017. These notes are collateralized by vehicles. Monthly principal and interest payments range from \$390 to \$477. The debt service for these notes payable is as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$ 19,060	\$ 2,602	\$ 21,662
2016	18,384	1,525	19,909
2017	15,339	410	15,749
Total	<u>\$ 52,783</u>	<u>\$ 4,537</u>	<u>\$ 57,320</u>

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 8 – Notes Payable and Leases (Cont.)

The following is a summary of changes in long-term debt obligations for notes payable for the year:

Balance Beginning of Year	Incurred	Paid	Balance End of Year
\$ 74,501	\$ -	\$ 21,718	\$ 52,783

The Advocacy Center has a note payable with a financial institution. The note has an interest rate of 5.5%, matures on December 2, 2020, and is collateralized by real estate. The monthly principal and interest payment is \$17,502. The debt service for this note payable is as follows:

Year Ending December 31,	Principal	Interest	Total
2015	\$ 154,289	\$ 55,735	\$ 210,024
2016	163,122	46,902	210,024
2017	172,461	37,563	210,024
2018	182,335	27,689	210,024
2019	192,774	17,250	210,024
2020	15,793	6,213	22,006
Total	<u>\$ 880,774</u>	<u>\$ 191,352</u>	<u>\$ 1,072,126</u>

The following is a summary of changes in long-term debt obligations for this note payable for the year:

Balance Beginning of Year	Incurred	Paid	Balance End of Year
\$ 1,078,541	\$ -	\$ 197,767	\$ 880,774

Operating Leases

The District Attorney of the Thirty-Second Judicial District has entered into a number of operating leases that contain cancellation provisions and are subject to annual appropriations. Annual rentals approximated \$10,500 for copiers and \$1,760 for storages.

Note 9 – Pension Plans

All individuals who work at the District Attorney's offices are paid by the Terrebonne Parish Consolidated Government and are consequently members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 9 – Pension Plans (Cont.)

(PERS), which is controlled and administered by a separate board of trustees. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System, a multi-employer cost-defined sharing, benefit pension plan. GASB requires certain disclosure for employers who maintain retirement plans for their employees.

Both retirement systems mentioned above present the required retirement plan information in separately issued financial statements and are administered and controlled by separate boards of trustees. The District Attorneys' Retirement System's annual financial report includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

The Public Retirement System Actuarial Committee has recommended that the employee contributions for the District Attorneys' Retirement System be set at 8.00% from January 1, 2013 until further notice and that the employer contributions for the District Attorneys' Retirement System be set at 9.75% for the fiscal year July 1, 2013 through June 30, 2014 and 7.00% for the fiscal year July 1, 2014 through June 30, 2015. Retirement expense related to this plan was \$33,284 for the year ended December 31, 2014.

The 32nd Judicial District – DA Employee Plan (the Plan) was established effective January 1, 2006. The Plan was amended and restated effective January 1, 2014. All employees are eligible other than the District Attorney or the Assistant District Attorneys. Employees must also meet the following additional conditions in order to become an eligible employee: 1) participation must be approved by the Chief Executive Officer of the Plan Sponsor and 2) eligibility is further stipulated that participants in the Plan on the first day of the Plan year are eligible after completing five years of service as an eligible employee. Retirement expense related to the Plan was \$80,149 for the year ended December 31, 2014.

Note 10 – Rent

The District Attorney leases the building from which the Child Support, PTI, and Drug Court/DWI Departments operate from the Terrebonne Children's Advocacy Center. The original term of the lease was for one year beginning on July 1, 2010. After the original term of the lease, the lease continued on a month to month basis. This agreement includes monthly lease payments of \$21,000. Rent expense incurred under this lease was \$252,000 for the year ended December 31, 2014.

The District Attorney leases a parking lot near to the building from which it operates from an unrelated third party under a monthly lease agreement. This agreement includes monthly lease payments of \$700. Rent expense incurred under this lease was \$8,400 for the year ended December 31, 2014.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 2014

Note 11 – Prior Period Adjustment

During the year ended December 31, 2014, the District Attorney received a \$168,882 reimbursement for excess retirement plan contributions made. Because this reimbursement relates to contributions made for the 2011 and 2012 plan years, it was recorded in the District Attorney's books of record as a prior period adjustment, increasing net position in the government-wide financial statements and the fund balance of the general fund in the fund financial statements.

Note 12 – Subsequent Events

Subsequent events were evaluated by management through June 29, 2015, which is the date the financial statements were available to be issued, and it was determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Budgetary Comparison Schedule – General Fund
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Fines and fees	\$ 1,500,000	\$ 1,600,000	\$ 1,265,542	\$ (334,458)
Asset and bond forfeitures	-	-	136,350	136,350
Reimbursed attorney fees and salaries	-	-	101,614	101,614
Intergovernmental	200,000	88,000	88,292	292
Investigation	-	-	36,000	36,000
Miscellaneous	75,000	65,000	10,812	(54,188)
Interest	-	-	2,422	2,422
Total Revenues	<u>1,775,000</u>	<u>1,753,000</u>	<u>1,641,032</u>	<u>(111,968)</u>
EXPENDITURES				
General government - judicial - current:				
Personnel services and benefits	1,300,000	1,200,000	1,113,982	86,018
General operating	1,000,000	950,000	816,322	133,678
Total current expenditures	<u>2,300,000</u>	<u>2,150,000</u>	<u>1,930,304</u>	<u>219,696</u>
Capital outlay	5,000.00	5,000	-	5,000
Debt service:				
Principal	-	-	12,327	(12,327)
Interest	-	-	2,816	(2,816)
Total Expenditures	<u>2,305,000</u>	<u>2,155,000</u>	<u>1,945,447</u>	<u>209,553</u>
Excess of expenditures over revenues	<u>(530,000)</u>	<u>(402,000)</u>	<u>(304,415)</u>	<u>97,585</u>
OTHER FINANCING SOURCES				
Operating transfers in	-	-	288,425	288,425
DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES				
	(530,000)	(402,000)	(15,990)	386,010
FUND BALANCES				
Beginning of year	945,325	953,525	1,560,289	606,764
Prior period adjustment	-	-	168,882	168,882
End of year	<u>\$ 415,325</u>	<u>\$ 551,525</u>	<u>\$ 1,713,181</u>	<u>\$ 1,161,656</u>

See Independent Auditor's Report.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Budgetary Comparison Schedule – Special Revenue Funds
 Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Intergovernmental revenue	\$ 800,000	\$ 800,000	\$ 1,101,872	\$ 301,872
Reimbursed attorney fees and salaries	-	-	150,000	150,000
Fines and fees	400,000	800,000	125,623	(674,377)
Interest	-	-	270	270
Miscellaneous	10,000	10,000	(1,545)	(11,545)
Total Revenues	<u>1,210,000</u>	<u>1,610,000</u>	<u>1,376,220</u>	<u>(233,780)</u>
EXPENDITURES				
General government - judicial - current:				
General operating	560,000	520,000	723,849	(203,849)
Personnel services	<u>570,000</u>	<u>720,000</u>	<u>710,719</u>	<u>9,281</u>
Total current expenditures	1,130,000	1,240,000	1,434,568	(194,568)
Capital outlay	30,000	30,000	-	30,000
Debt service:				
Principal	-	-	9,391	(9,391)
Interest	<u>-</u>	<u>-</u>	<u>1,104</u>	<u>(1,104)</u>
Total Expenditures	<u>1,160,000</u>	<u>1,270,000</u>	<u>1,445,063</u>	<u>(175,063)</u>
Excess of Revenues Over Expenditures	50,000	340,000	(68,843)	(408,843)
OTHER FINANCING USES				
Operating transfers in (out)	<u>-</u>	<u>(500,000)</u>	<u>(288,907)</u>	<u>211,093</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES				
	50,000	(160,000)	(357,750)	(197,750)
FUND BALANCES				
Beginning of year	<u>609,000</u>	<u>609,064</u>	<u>692,835</u>	<u>83,771</u>
End of year	<u>\$ 659,000</u>	<u>\$ 449,064</u>	<u>\$ 335,085</u>	<u>\$ (113,979)</u>

See Independent Auditor's Report.

SUPPLEMENTAL INFORMATION

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
 Supplemental Information Schedule –
 Schedule of Compensation, Benefits, and Other
 Payments to the District Attorney
 For the Year Ended December 31, 2014

Agency Head Name: Joseph L. Waitz, Jr., District Attorney

Purpose	Amount
Salary	\$ 57,350
Car allowance/automobile expense	9,000
Travel	4,840
Benefits - retirement	4,803
Membership fees	448
Registration fees	-
Deferred compensation	-
Benefits - insurance	-
Reimbursements	-
Per diem	-
Service fees	-
Benefits - other	-
Vehicle provided by government	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

REPORTS REQUIRED BY GAO & OMB

**Martin
and
Pellegrin**

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Houma, Louisiana 70360

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(A Professional Corporation)

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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**

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government
Houma, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, and each major fund of the District Attorney of the Thirty-Second Judicial District (the District Attorney), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

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. A *significant deficiency* is a deficiency, or a 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.

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

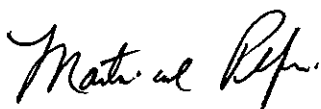
As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and responses as items 2014-01 and 2014-02.

The District Attorney's Responses to Findings

The District Attorney's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The District Attorney's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended solely for the information and use of management, the reporting entity, federal awarding agencies and pass-through entities, and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Houma, Louisiana
June 29, 2015

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Schedule of Findings and Responses
For the Year Ended December 31, 2014

Section I – Summary of Auditor’s Results

1. The auditor’s report expresses an unqualified opinion on the financial statements of the District Attorney of the Thirty-Second Judicial District.
2. No deficiencies in internal control were noted during the audit of the financial statements.
3. Two instances of noncompliance (see findings 2014-01 and 2014-02) required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No deficiencies in internal control were noted during the audit of internal control over the major federal award program.
5. The auditor’s report on compliance for the major federal award program for the District Attorney of the Thirty-Second Judicial District expresses an unqualified opinion on the major federal program.
6. No audit findings relative to the major federal award programs were noted.
7. The program tested as a major program was the U.S. Department of Health and Human Services Child Support Enforcement program, CFDA #93.563.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The District Attorney of the Thirty-Second Judicial District qualified as a low-risk auditee.
10. A management letter was not issued.

Section II – Financial Statement Findings

14-01

Statement of Condition: The District Attorney’s cash deposits were under collateralized at one of its financial institutions at times in January, February, and March 2014.

Criteria: State law requires that deposits of all political subdivisions be fully collateralized at all times.

Effect of Condition: The District Attorney was not in compliance with state law as related to bank deposits.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Schedule of Findings and Responses
For the Year Ended December 31, 2014

Cause of Condition: During the year ended December 31, 2014, cash deposits were at times uninsured and under collateralized.

Recommendation: The management of the District Attorney's Office should contact its fiscal agent when a significant deposit is to be made to ensure that deposits are fully collateralized at all times. As the fiscal agent monitors deposits versus collateralization only at the beginning of the month, management should adopt procedures whereby the monitoring of cash deposits, and related collateral, are more frequently performed to ensure that cash deposits are fully collateralized at all times.

14-02

Statement of Condition: Though the District Attorney did amend its budget during the year, a required amendment when budgeted revenues exceeded actual revenues by 5% was not made.

Criteria: Louisiana Revised Statutes 39:1310 and 1311 require governmental entities to adopt a budget amendment if there is a 5% unfavorable variance in revenues or expenditures.

Effect of Condition: The District Attorney was not in compliance with state budgetary law.

Cause of Condition: The management of the District Attorney did not make a sufficient number of periodic comparisons of actual results to budgeted amounts, and, as such, was unaware of the unfavorable variances.

Recommendation: We recommend that the District Attorney increase the number of periodic comparisons of budgeted to actual results that will enable it to comply with state budgetary law and amend its budget when required.

Section III – Internal Control Findings

No findings related to the District Attorney of the Thirty-Second Judicial District's internal control, which would be required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

Section IV – Findings and Questioned Costs – Major Federal Award Program Audit

No significant control deficiencies, findings, or questioned costs were noted during the audit of the major federal award programs.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Management's Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2014

The contact person for all corrective actions noted below is Mr. Kevin Guidry, Administrator.

Section I – Internal Control and Compliance

Under Collateralization of Cash Deposits

Condition: The District Attorney's cash deposits were under collateralized at one of its financial institutions at times in January, February, and March 2014.

Recommendation: The management of the District Attorney's Office should contact its fiscal agent when a significant deposit is to be made to ensure that deposits are fully collateralized at all times. As the fiscal agent monitors deposits versus collateralization only at the beginning of each month, management should adopt procedures whereby the monitoring of cash deposits, and related collateral, are more frequently performed to ensure that cash deposits are fully collateralized at all times.

Planned Action: The District Attorney will implement the recommendation as detailed above.

Budget amendment

Condition: The District Attorney did not amend its budgets during the year in accordance with state budgetary law.

Recommendation: We recommend that the District Attorney increase the frequency of comparison of budget and actual results and amend its budgets when there is a 5% unfavorable variance in revenues or expenditures.

Planned Action: The District Attorney will implement the recommendation as detailed above.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Schedule of Prior Findings and Resolution Matters
For the Year Ended December 31, 2014

Note: The prior findings all relate to the December 31, 2013 audit engagement.

Section I – Internal Control and Compliance Material to the Financial Statements

This section is not applicable.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

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

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government
Houma, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the District Attorney of the Thirty-Second Judicial District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the District Attorney's major federal program for the year ended December 31, 2014. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and responses.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District Attorney's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of the District Attorney's compliance.

Opinion on Each Major Federal Program

In our opinion, the District Attorney of the Thirty-Second Judicial District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2014.

Report on Internal Control Over Compliance

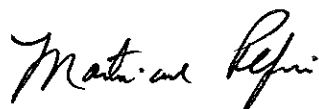
Management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District Attorney's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Joseph L. Waitz, Jr.
District Attorney of the Thirty-Second Judicial District
Terrebonne Parish Consolidated Government

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. This report is intended solely for the information and use of management, federal awarding agencies, pass-through entities, and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script, appearing to read "Matthew Repp".

Houma, Louisiana
June 29, 2015

District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Contract Number	Federal Expenditures
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES/</u>			
<u>Pass-through payments from the Louisiana Department</u>			
<u>of Social Services/Office of Family Support</u>			
Child Support Enforcement	93.563	722215	\$ 479,665 *
<u>Pass-through payments from the Administration for</u>			
<u>Children and Families</u>			
Temporary Assistance for Needy Families	93.558		64,583
<u>DEPARTMENT OF TRANSPORTATION/</u>			
<u>Pass-through payments from the Louisiana</u>			
<u>Department of Public Safety</u>			
Alcohol Impaired Driving Countermeasures Incentive Grants 1	20.601	727427	65,623
<u>Pass-through payments from the National Highway</u>			
<u>Traffic Safety Administration</u>			
National Priority Safety Programs	20.616	730144	33,827
<u>DEPARTMENT OF JUSTICE/</u>			
<u>Pass-through payments from the Louisiana</u>			
<u>Commission on Law Enforcement</u>			
Crime Victim Assistance	16.575	1498	20,000
Crime Victim Assistance	16.575	1601	19,930
Crime Victim Assistance	16.575	1607	15,280
Crime Victim Assistance	16.575	C12-7-007	2,917
			<u>58,127</u>
 Edward Byrne Memorial Justice Assistance Grant	 16.738	 1500	 6,929
			<u>\$ 708,754</u>

* Denotes a major program

See Independent Auditor's Report.

**District Attorney of the Thirty-Second Judicial District
Terrebonne Parish, Louisiana**
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the Thirty-Second Judicial District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B – Definition of a Major Program

The Single Audit Act defines a major program based on the total federal awards expended during the year.

Note C – CFDA Numbers

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the OMB's Catalogue of Federal Domestic Assistance.