

Agency Name and Address:

Office of the District Attorney, 22nd JDC
Warren Montgomery, District Attorney
701 N. Columbia Street
Covington, Louisiana 70433

Website: www.DAMontgomery.org

Solicitation Number: 16-0001

Type of Engagement: Audit

Contract Period: October 1, 2016 - June 30, 2018

Periods to be Examined: Years ending December 31, 2016, December 31, 2017.

Description of the State Office:

- Warren Montgomery is the elected District Attorney for the parishes of St. Tammany and Washington Parish which comprise the 22nd Judicial District. The office mission is to provide both criminal and legal services in both parishes. There are four offices providing these services. The main St. Tammany Parish Office is in Covington, Louisiana and a sub-office is located in Slidell, Louisiana. The main Washington Parish office is in Franklinton and a sub-office is located in Bogalusa. The Covington Office is the main administrative office.
- Operations of the office are primarily funded by parish governments and supplemented by funds accrued pursuant to various statutory authorities.
- This office has 120+ employees. The parish administration of both parishes provides accounting services for parish general fund, court fund and special funds. A part time bookkeeper provides accounting services for self generated funds. Paychex provides payroll services.
- The office has multiple control accounts for funds received and one general account for disbursements. Journal entries are entered internally by an office manager and also by a part time bookkeeper. The office is responsible for the accurate coding of revenue and expenses.
- The Office's 2014 Annual Financial Report indicated:

	Statement of Net Position/ Statement of Activities <u>Expenditures & Changes in Fund Balances</u>
Total Assets	\$1,212,770
Total Liabilities	\$110,068
Total Net Position	\$1,102,702
Revenues	\$3,740,482
Expenses	\$3,287,121

Accounting System: QuickBooks

Financial Statements: The office will provide a general ledger and a trial balance.

Estimated Start of Fieldwork: To be determined but to be completed by State Legislative Auditor compliance dates.

Engagement Completion Date: No later than June 30, 2017 for the FYE December 31, 2016 audit. No later than May 31 following each period for all other audits.

Special Notes:

- This office is **not** required to complete a Division of Administration, Office of Statewide Accounting and Reporting Policy's Annual Fiscal Report (AFR) packet.

Special Requirements:

- All financial statements shall be compiled in accordance with GAAP, to include appropriate note disclosures, for each period.
- Letter of engagement to be provided to Legislative Auditor prior to start of engagement.
- Compliance with Act

Office Assistance: The office will provide supporting schedules as required.

Last Engagement: Audit as of and for the period ended December 31, 2015. (Please email Jennifer Conley to get a copy of this report.)

Results of Last Engagement:

- There were finding dealing with Compensated Absences Policy and Procedures and Failure to Amend Budget, Timely Bank Reconciliations, and Controls over Credit Card Transactions. There were no Questioned Costs.

Prior Auditor: **LaPorte, APAC**
5100 Village Walk
Suite 300
Covington, Louisiana 70433

Prior Engagement Fee: \$19,600

Proposers' Conference:

- A proposers' conference will **not** be held.
- Any questions regarding the proposal should be directed to Jennifer Conley at 985 809-8393 or faxed to 985 809-8312.

Proposal Due Date and Time: Friday, September 30, 2016; 4:30 p.m.