

DISTRICT ATTORNEY OF THE  
SIXTEENTH JUDICIAL DISTRICT



COMPLIANCE AUDIT  
ISSUED OCTOBER 7, 2009

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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BATON ROUGE, LOUISIANA 70804-9397**

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

October 7, 2009

The Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
300 Iberia St., Suite 200  
New Iberia, LA 70560

Dear Mr. Haney:

We have audited transactions of the District Attorney of the Sixteenth Judicial District (District) for the period 2006 to 2008, totaling \$450,000 in supplemental fees paid to the District for representing a parish in its legal matters, as well as a 2003 transaction between you and the Iberia Parish Government (Parish) involving the installation of a culvert on your private property. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of these transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required of an audit by *Government Auditing Standards*; therefore, we are not offering an opinion on the District's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

Since 2006, the District has received from the Parish \$150,000 per year in exchange for the District representing the Parish, including its risk management program. The supplemental fees appropriated to the District for representing the Parish raised the question of whether such appropriations are permissible under state law. We completed our audit of this matter, which included a review of the applicable state laws and Attorney General Opinions.<sup>1</sup> We determined that the District can accept supplemental fees in exchange for representing the Parish, and that those fees appear reasonable since the risk management program costs prior to 2006 exceeded the \$150,000 supplemental appropriation to the District.

We also completed our audit concerning the Parish's participation in the installation of a culvert on your private property in 2003. We determined that you provided the culvert and obtained a permit from the state for the installation. The Parish then installed the culvert to ensure proper drainage. Based on our audit, we concluded that you were treated consistently with that of other residents of the Parish.


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<sup>1</sup>La. R.S. 1:3, 16:2, 16:6, 16:10, 16:11, 16:14, 42:261; AG Op. 97-0125, 99-0413, 93-0300, 06-134A, 83-0425, 85-0782, 90-0273.

The Honorable J. Phil Haney  
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This correspondence is intended primarily for the information and use of management of the District Attorney of the Sixteenth Judicial District. Should you have any questions, please contact me at (225) 339-3839 or Mr. Dan Daigle, Compliance Audit Director, at (225) 339-3808.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

DD:SJT:sr