

**DISTRICT ATTORNEY OF THE  
TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry**

Financial Report

Year Ended December 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Chad Pitre  
District Attorney of the Twenty Seventh Judicial District  
Parish of St. Landry  
Opelousas, Louisiana

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District ("District Attorney") as of and for the year ended December 31, 2021, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District, as of December 31, 2021 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.

#### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the Twenty Seventh Judicial District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, no such opinion is expressed. We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 33 through 35 and the schedule of employer's share of net pension liability and employer contributions on pages 36 through 37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Management has omitted the management's discussing and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement 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. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twenty Seventh Judicial District's basic financial statements. The comparative statement of net position and the individual fund statements on pages 40 through 42 and the justice system funding schedules on pages 46 through 48 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, these statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative information was derived from the District Attorney's 2020 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole from which they have been derived.

The individual fund schedules of expenditures on pages 43 through 45 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022 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 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
June 24, 2022

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Statement of Net Position  
December 31, 2021

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 827,737
Receivables	193,106
Security deposits	503
Total current assets	1,021,346
Noncurrent assets:	
Capital assets, net	1,315,309
Total assets	2,336,655
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - pension	222,594
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	29,164
Accrued liabilities	21,836
Total current liabilities	51,000
Noncurrent liabilities:	
Net pension liability	92,253
Total liabilities	143,253
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - pension	371,259
<b>NET POSITION</b>	
Net investment in capital assets	1,315,309
Restricted for child support programs	90,450
Restricted for victim assistance and diversionary programs	72,535
Unrestricted	566,443
Total net position	\$ 2,044,737

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Statement of Activities  
For the Year Ended December 31, 2021

Activities	Expenses	Program Revenues		Net Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	\$ 3,013,868	\$ 1,066,575	\$ 2,200,484	\$ 253,191
General revenues:				
Interest and investment earnings				583
Non-employer contributions				53,464
Miscellaneous				122,048
Total general revenues				176,095
Change in net position				429,286
Net position - January 1, 2021				1,615,451
Net position - December 31, 2021				\$ 2,044,737

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

#### **Title IV-D Fund**

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

#### **Pre-Trial Diversion**

To account for enrollment fees collected from participants in the Pre-Trial Diversion Program, authorized by Act 1170 of 1995. Additionally, this fund is used to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Balance Sheet  
Governmental Funds  
December 31, 2021

	General	Title IV-D	Pre-Trial Diversion	Total
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 711,328	\$ 45,423	\$ 70,986	\$ 827,737
Receivables:				
Commissions on fines and forfeitures	14,082	-	-	14,082
Due from other funds	33,791	-	-	33,791
Due from others	93,040	84,252	1,732	179,024
Security deposits	503	-	-	503
Total assets	\$ 852,744	\$ 129,675	\$ 72,718	\$ 1,055,137
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 27,582	\$ 1,399	\$ 183	\$ 29,164
Accrued liabilities	17,801	4,035	-	21,836
Due to other funds	-	33,791	-	33,791
Total liabilities	45,383	39,225	183	84,791
Fund balances:				
Restricted for child support programs	-	90,450	-	90,450
Restricted for <del>judicial operations</del> <i>judicial operations victim assistance and diversionary programs</i>	-	-	72,535	72,535
Unassigned	807,361	-	-	807,361
Total fund balances	807,361	90,450	72,535	970,346
 Total liabilities and fund balances	 \$ 852,744	 \$ 129,675	 \$ 72,718	 \$ 1,055,137

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2021

Total fund balances for governmental funds at December 31, 2021	\$ 970,346
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Capital assets, net	1,315,309
The deferred outflows of expenditures for the employees' retirement system are not a use of current resources and, therefore, are not reported in the governmental funds.	222,594
Long-term liabilities are not payable from current resources and, therefore, are not reported in the governmental funds.	
Long-term liabilities at December 31, 2021 consist of:	
Net pension liability	(92,253)
The deferred inflows of contributions for the employees' retirement systems are not available resources and, therefore, are not reported in the governmental funds.	<u>(371,259)</u>
Total net position of governmental activities at December 31, 2021	<u>\$ 2,044,737</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2021

	General	Title IV-D	Pre-Trial Diversion	Total
<b>Revenues:</b>				
Fees, services, and commissions	\$ 413,619	\$ -	\$ 742,817	\$1,156,436
Intergovernmental revenue-				
Federal and state grants	248,713	501,238	-	749,951
Local appropriations	395,558	-	-	395,558
On-behalf payments	965,114	-	-	965,114
Interest income	388	60	135	583
Other revenues	121,605	14	429	122,048
Total revenues	<u>2,144,997</u>	<u>501,312</u>	<u>743,381</u>	<u>3,389,690</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	1,886,944	404,668	-	2,291,612
Operating services	406,595	76,919	83,899	567,413
Material and supplies	40,198	28,454	-	68,652
Other services and charges	-	-	2,879	2,879
Capital outlay	12,246	-	-	12,246
Total expenditures	<u>2,345,983</u>	<u>510,041</u>	<u>86,778</u>	<u>2,942,802</u>
Excess (deficiency) of revenues over expenditures	<u>(200,986)</u>	<u>(8,729)</u>	<u>656,603</u>	<u>446,888</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,032,761	85,837	-	1,118,598
Transfer out	<u>(440,000)</u>	<u>(65,663)</u>	<u>(612,935)</u>	<u>(1,118,598)</u>
Total other financing sources (uses)	<u>592,761</u>	<u>20,174</u>	<u>(612,935)</u>	<u>-</u>
Net change in fund balances	391,775	11,445	43,668	446,888
Fund balances, beginning	<u>415,586</u>	<u>79,005</u>	<u>28,867</u>	<u>523,458</u>
Fund balances, ending	<u>\$ 807,361</u>	<u>\$ 90,450</u>	<u>\$ 72,535</u>	<u>\$ 970,346</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2021

Total net changes in fund balances for the year ended December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 446,888
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	\$ 12,246
Depreciation expense	<u>(68,145)</u> (55,899)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Pension expense	(15,167)
Nonemployer's contribution to the District Attorneys' employees' pension plan	<u>53,464</u>
Change in net position of governmental activities	<u>\$ 429,286</u>

The accompanying notes are an integral part of the basic financial statements.



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Combining Statement of Fiduciary Assets and Liabilities  
Custodial Funds  
December 31, 2021

	<u>Forfeiture</u>	<u>Trust</u>	<u>Worthless Checks</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	<u>\$ 52,934</u>	<u>\$ 2,152</u>	<u>\$ 1,939</u>	<u>\$ 57,025</u>
<b>LIABILITIES</b>				
Due to others	<u>-</u>	<u>2,152</u>	<u>1,939</u>	<u>4,091</u>
<b>NET POSITION</b>				
Restricted for individuals and other governments	<u>\$ 52,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,934</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
December 31, 2021

	<u>Forfeiture</u>	<u>Trust</u>	<u>Worthless Checks</u>	<u>Total</u>
ADDITIONS				
Forfeitures received	\$ 51,925	\$ -	\$ -	\$ 51,925
Restitution and worthless check collections	-	152,583	89,679	242,262
Other	<u>76</u>	<u>52,627</u>	<u>-</u>	<u>52,703</u>
Total additions	<u>52,001</u>	<u>205,210</u>	<u>89,679</u>	<u>346,890</u>
DEDUCTIONS				
Forfeitures disbursed	105,155	-	-	105,155
Restitution and worthless checks disbursed	-	152,583	89,679	242,262
Other	<u>27</u>	<u>52,627</u>	<u>-</u>	<u>52,654</u>
Total deductions	<u>105,182</u>	<u>205,210</u>	<u>89,679</u>	<u>400,071</u>
Net decrease in fiduciary net position	(53,181)	-	-	(53,181)
Net position - beginning	<u>106,115</u>	<u>-</u>	<u>-</u>	<u>106,115</u>
Net position - ending	<u>\$ 52,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,934</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty Seventh Judicial District, Parish of St. Landry, Louisiana (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty Seventh Judicial District encompasses the parish of St. Landry.

The financial statements of the District Attorney have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are described below.

A. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. The District Attorney of the Twenty Seventh Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

B. Basis of Presentation

The District Attorney's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the District Attorney and the major funds financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

**Government-Wide Financial Statements (GWFS)**

The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered to be major if it is the primary operating fund of the entity or the total assets, liabilities, revenues, or expenditures of that individual governmental fund is at least 10 percent of the corresponding total for all governmental funds combined.

The District Attorney reports the following major governmental funds:

General Fund -

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program authorized by Act 1170 of 1995. Additionally, the District Attorney uses this fund to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

Title IV-D Fund

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In addition, the District Attorney reports the following funds:

Fiduciary (Custodial) Funds -

Forfeiture Fund

The Forfeiture Fund consists of monies collected in accordance with both Louisiana Revised Statute 40:2616 and Louisiana Revised Statute 15:57.11(L). Disbursements from this fund are made to various agencies as prescribed by law.

Trust Fund

The Trust Fund consists of monies collected for general restitutions and various substance abuse classes. Disbursements from this fund are made to various individuals.

Worthless Checks Fund

The Worthless Checks Fund consists of monies collected in accordance with Louisiana Revised Statute 16:15.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District Attorney, these funds are not incorporated into the government-wide statements.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District Attorney considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the District Attorney’s policy to use restricted resources first, then unrestricted resources as they are needed.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the District Attorney’s citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney’s general revenues.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and Interest-bearing Deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines and interest.

Interfund Receivables and Payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due from/to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	3-5 years
Furniture and fixtures	7 years
Vehicles	3 years
Buildings and improvements	40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Vacation and Sick Leave

At December 31, 2021, the District Attorney has no accumulated leave benefits required to be reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

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

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
3. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

1. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

E. Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2021, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$884,761 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 827,737	\$ 57,025	\$ 884,762

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

At December 31, 2021, bank balances in the amount of \$951,903 were covered by federal deposit insurance with \$325,764 being exposed to custodial credit risk. Deposits exposed to custodial credit risk are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Receivables

Receivables in the amount of \$193,106 at December 31, 2021, consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 78,567	\$ 1,732	\$ 80,299
State of Louisiana	28,555	84,252	112,807
Total	\$ 107,122	\$ 85,984	\$ 193,106

(4) Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
<b>Governmental activities:</b>				
Capital assets not being depreciated -				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Capital assets being depreciated -				
Buildings and improvements	1,944,666	2,400	-	1,947,066
Furniture, fixtures, and equipment	664,635	9,846	-	674,481
Vehicles	210,365	-	80,518	129,847
Total capital assets	2,919,666	12,246	80,518	2,851,394
Less accumulated depreciation				
Buildings and improvements	846,118	48,898	-	895,016
Furniture, fixtures, and equipment	528,499	12,705	-	541,204
Vehicles	173,841	6,542	80,518	99,865
Total accumulated depreciation	1,548,458	68,145	80,518	1,536,085
Governmental activities, capital assets, net	\$1,371,208	\$ (55,899)	\$ -	\$1,315,309

Depreciation expense for the year ended December 31, 2021 of \$68,145 was charged to the judiciary function.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

(5) Employee Retirement Systems

The District Attorney participates in a cost-sharing defined benefit plan, administered by a public employee retirement system. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. The plan is not closed to new entrants. Substantially all eligible employees participate in the following retirement system:

**Plan Descriptions:**

District Attorneys' Retirement System (DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned.

A brief summary of eligibility and benefits of the plan is provided in the following table:

	DARS
Final average salary	Highest 36 months or 60 months <sup>1</sup>
Years of service required and/or age eligible for benefits	30 years of any age 23 years age 55 <sup>2</sup> 18 years age 60 <sup>2</sup> 10 years age 62 <sup>2</sup>
Benefit percent per years of service	3.0% - 3.5% <sup>2</sup>

<sup>1</sup> Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

<sup>2</sup> Joined plan after July 1, 1990

**Contributions:**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, DARS receives a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2021 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Government Contributions</u>
DARS	8.00%	4.00%	\$ 53,464	\$ 19,558

**Net Pension Liability:**

The District Attorney's net pension liability at December 31, 2021, is comprised of its proportionate share of the net pension liability relating to the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for the plan was measured as of the plan's measurement date of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportionate share of the net pension liability for the plan in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the District Attorney's proportion for the plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Decrease from Prior Measurement Date</u>
DARS	\$ 92,253	0.518184%	0.243522%

Since the measurement date of the net pension liability was June 30, 2021, the net pension liability is based upon fiduciary net position for the plan as of that date. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report for those fiscal years. The financial report for the plan may be accessed on their website as follows:

DARS - <http://ladars.org/>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

**Actuarial Assumptions:**

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for the defined pension plan in which the District Attorney is a participating employer:

	DARS
Date of experience study on which significant assumptions are based	7/1/2009 - 6/30/2019
Expected remaining service lives	6
Inflation Rate	2.2%
Projected salary increases	5.0%
Projected benefit changes including COLAs	None
Source of mortality assumptions	(1), (2), (3)

- (1) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for males and females for current employees.
- (2) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for males and females for annuitants and beneficiaries.
- (3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees.

**Cost of Living Adjustments:**

The pension plans in which the District Attorney participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA.

The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

**Discount Rate**

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability was 6.10%, a decrease of .40% from the prior year valuation.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

**Long-term Rate of Return**

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return *
Cash	0.03%	0.00%
Fixed Income	30.19%	0.94%
Equities	57.11%	6.43%
Alternative Investments	12.67%	0.89%
Total	100.00%	

\* Arithmetic real rates of return

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:**

The following presents the Government's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
DARS	6.10%	\$ 452,337	\$ 92,253	\$ (209,420)

At December 31, 2021, the District Attorney had no contractually required contributions payable to DARS.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2021, the District Attorney recognized \$34,725 in pension expense related to its participation in DARS.

At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to DARS from the following sources:

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 29,596	\$ 28,327
Changes of assumptions	174,092	
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	4,916	92,024
Net differences between projected and actual earnings on plan investments	-	250,908
Contributions subsequent to the measurement date	13,990	-
Total	\$ 222,594	\$ 371,259

Deferred outflows of resources of \$13,990 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	
2022	\$ (32,161)
2023	(23,375)
2024	(50,087)
2025	(57,032)
Total	\$ (162,655)

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

(6) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the St. Landry Parish Government.

(7) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2021.

(8) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2021:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 33,791	\$ -
Title IV-D	-	33,791
Total	\$ 33,791	\$ 33,791

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. They are expected to be paid within the next fiscal year.

B. Transfers

Interfund transfers consisted of the following at December 31, 2021:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 1,032,761	\$ 440,000
Title IV-D	85,837	65,663
Pre-Trial Diversion	-	612,935
	\$ 1,118,598	\$ 1,118,598

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(9) Risk Management

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(10) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and St. Landry Parish Government to certain employees of the District Attorney's office.

Salary payments are made by the State and St. Landry Parish Government directly to the employees of the District Attorney. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. Salaries paid to these employees include \$248,750 from the St. Landry Parish Government and \$635,825 from the State. Fringe benefits paid on behalf of these employees amount to \$66,982 from the St. Landry Parish Government and \$13,557 from the State.

(11) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Charles Cravins, Interim District Attorney, from 1/1/21-1/10/21 follows:

Salary	\$ 1,294
Benefits - retirement	<u>52</u>
Total	<u>\$ 1,346</u>

The schedule of compensation, benefits, and other payments to Chad Pitre, District Attorney, from 1/11/21-12/31/2021 follows:

Salary	\$ 132,500
Benefits - insurance	6,553
Benefits - retirement	11,928
Registration fees	325
Conference travel	<u>3,122</u>
	\$ 154,428
On-behalf payments for salaries and fringe benefits:	
Salaries (as allowed by RS 16:10)	<u>55,000</u>
Total	<u>\$ 209,428</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

(12) Restricted Net Position

At December 31, 2021, the District Attorney reported \$162,985 of restricted net position of which \$90,450 was restricted by grantors in relation to its Title IV program and the remaining \$72,535 was restricted by enabling legislation in accordance with La. R.S. 16:17(E) in relation to its pre-trial diversion program.

(13) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the District Attorney's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees, services, and commissions	\$ 434,537	\$ 537,782	\$ 413,619	\$ (124,163)
Intergovernmental revenues -				
Federal grants	177,166	258,076	248,713	(9,363)
Local appropriations	350,000	338,477	395,558	57,081
On-behalf payments	1,297,000	966,000	965,114	(886)
Interest income	1,130	425	388	(37)
Other revenues	109,524	53,025	121,605	68,580
Total revenues	<u>2,369,357</u>	<u>2,153,785</u>	<u>2,144,997</u>	<u>(8,788)</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	2,675,585	2,376,000	1,886,944	489,056
Operating services	491,081	399,009	406,595	(7,586)
Material and supplies	121,571	122,500	40,198	82,302
Capital outlay	-	12,500	12,246	254
Total expenditures	<u>3,288,237</u>	<u>2,910,009</u>	<u>2,345,983</u>	<u>564,026</u>
Deficiency of revenues over expenditures	<u>(918,880)</u>	<u>(756,224)</u>	<u>(200,986)</u>	<u>555,238</u>
<b>Other financing sources (uses):</b>				
Transfers in	584,000	993,040	1,032,761	39,721
Transfers out	-	(400,000)	(440,000)	(40,000)
Total other financing sources	<u>584,000</u>	<u>593,040</u>	<u>592,761</u>	<u>(279)</u>
Change in fund balance	(918,880)	(163,184)	391,775	515,238
Fund balance, beginning	<u>415,586</u>	<u>415,586</u>	<u>415,586</u>	<u>-</u>
Fund balance, ending	<u>\$ (503,294)</u>	<u>\$ 252,402</u>	<u>\$ 807,361</u>	<u>\$ 515,238</u>

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Title IV-D Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Intergovernmental revenues -				
Federal grants	\$ 336,533	\$ 326,114	\$ 330,817	\$ 4,703
State grants	173,365	167,998	170,421	2,423
Interest income	35	57	60	3
Other revenues	-	14	14	-
Total revenues	<u>509,933</u>	<u>494,183</u>	<u>501,312</u>	<u>7,129</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	419,050	399,623	404,668	(5,045)
Operating services	98,338	81,590	76,919	4,671
Materials and supplies	22,612	28,899	28,454	445
Total expenditures	<u>540,000</u>	<u>510,112</u>	<u>510,041</u>	<u>71</u>
Excess (deficiency) of revenues over expenditures	<u>(30,067)</u>	<u>(15,929)</u>	<u>(8,729)</u>	<u>7,200</u>
<b>Other financing sources (uses):</b>				
Transfers in	16,000	80,000	85,837	5,837
Transfers out	-	(64,000)	(65,663)	(1,663)
Total other financing sources	<u>16,000</u>	<u>16,000</u>	<u>20,174</u>	<u>4,174</u>
Change in fund balance	(14,067)	71	11,445	11,374
Fund balance, beginning	<u>79,005</u>	<u>79,005</u>	<u>79,005</u>	<u>-</u>
Fund balance, ending	<u>\$ 64,938</u>	<u>\$ 79,076</u>	<u>\$ 90,450</u>	<u>\$ 11,374</u>

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Fees, services, and commissions	\$ 934,962	\$ 756,144	\$ 742,817	\$ (13,327)
Interest income	105	99	135	36
Other income	-	-	429	429
Total revenues	<u>935,067</u>	<u>756,243</u>	<u>743,381</u>	<u>(13,291)</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Operating services	188,582	84,000	83,899	101
Other services and charges	-	6,394	2,879	3,515
Total expenditures	<u>188,582</u>	<u>90,394</u>	<u>86,778</u>	<u>3,616</u>
Excess of revenues over expenditures	<u>746,485</u>	<u>665,849</u>	<u>656,603</u>	<u>(9,675)</u>
<b>Other financing uses:</b>				
Transfers out	-	(609,040)	(612,935)	(3,895)
Change in fund balance	746,485	56,809	43,668	(13,570)
Fund balance, beginning	<u>28,867</u>	<u>28,867</u>	<u>28,867</u>	<u>-</u>
Fund balance, ending	<u>\$ 775,352</u>	<u>\$ 85,676</u>	<u>\$ 72,535</u>	<u>\$ (13,570)</u>

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2021\*

Plan	Year ended December 31,	**		Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
		Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)			
DARS	2015	0.687340%	\$ 37,024	\$ 403,091	9.19%	98.56%
	2016	0.670900%	127,686	444,941	28.70%	95.09%
	2017	0.727320%	196,174	445,735	44.01%	93.57%
	2018	0.730650%	235,116	454,277	51.76%	92.92%
	2019	0.721940%	232,249	424,451	54.72%	93.13%
	2020	0.761706%	603,479	501,825	120.26%	84.86%
	2021	0.518184%	92,253	272,210	33.89%	96.79%

\* The amounts presented have a measurement date of June 30, 2021.

\*\* The amounts presented include employees paid directly by St. Landry Parish Government.

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Schedule of Employer Contributions  
For the Year Ended December 31, 2021

Plan	Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Employee Payroll
DARS	2015	\$ 28,216	\$ 28,216	\$ -	\$ 403,091	7.00%
	2016	15,573	15,573	-	444,941	3.50%
	2017	-	-	-	445,735	0.00%
	2018	-	-	-	454,277	0.00%
	2019	5,306	5,306	-	424,451	1.25%
	2020	20,073	20,073	-	501,825	4.00%
	2021	19,558	19,558	-	272,210	7.18%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to required supplementary information.



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(1) Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Pension Plans

A. District Attorneys' Retirement System

Changes of Assumptions – Changes of assumptions about future economic demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

**OTHER SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Statement of Net Position

December 31, 2021

With Comparative Totals as of December 31, 2020

	Governmental Activities	
	2021	2020
<b>ASSETS</b>		
Current assets:		
Cash and interest-bearing deposits	\$ 827,737	\$ 490,782
Receivables	193,106	103,692
Security deposits	503	502
Total current assets	1,021,346	594,976
Noncurrent assets:		
Capital assets, net	1,315,309	1,371,208
Total assets	2,336,655	1,966,184
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pension	222,594	413,560
<b>LIABILITIES</b>		
Current liabilities:		
Accounts and other payables	29,164	45,293
Accrued liabilities	21,836	26,225
Total current liabilities	51,000	71,518
Noncurrent liabilities:		
Net pension liability	92,253	603,479
Total liabilities	143,253	674,997
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pension	371,259	89,296
<b>NET POSITION</b>		
Net investment in capital assets	1,315,309	1,371,208
Restricted for child support programs	90,450	79,005
Restricted for victim assistance and diversionary programs	72,535	28,867
Unrestricted	566,443	136,371
Total net position	\$ 2,044,737	\$ 1,615,451

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Balance Sheet  
Governmental Funds  
December 31, 2021

With Comparative Totals as of December 31, 2020

	2021				2020			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 711,328	\$ 45,423	\$ 70,986	\$ 827,737	\$ 360,343	\$ 86,013	\$ 44,426	\$ 490,782
Receivables:								
Commissions on fines and forfeitures	14,082	-	-	14,082	16,020	-	-	16,020
Due from others	93,040	84,252	1,732	179,024	41,404	40,067	6,201	87,672
Due from other funds	33,791	-	-	33,791	41,436	-	-	41,436
Security deposits	503	-	-	503	502	-	-	502
Total assets	<u>\$ 852,744</u>	<u>\$ 129,675</u>	<u>\$ 72,718</u>	<u>\$ 1,055,137</u>	<u>\$ 459,705</u>	<u>\$ 126,080</u>	<u>\$ 50,627</u>	<u>\$ 636,412</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$ 27,582	\$ 1,399	\$ 183	\$ 29,164	\$ 21,946	\$ 1,587	\$ 21,760	\$ 45,293
Accrued liabilities	17,801	4,035	-	21,836	22,173	4,052	-	26,225
Due to other funds	-	33,791	-	33,791	-	41,436	-	41,436
Total liabilities	<u>45,383</u>	<u>39,225</u>	<u>183</u>	<u>84,791</u>	<u>44,119</u>	<u>47,075</u>	<u>21,760</u>	<u>112,954</u>
Fund balances:								
Restricted for child support programs	-	90,450	-	90,450	-	79,005	-	79,005
Restricted for victim assistance and diversionary programs	-	-	72,535	72,535	-	-	28,867	28,867
Unassigned	<u>807,361</u>	<u>-</u>	<u>-</u>	<u>807,361</u>	<u>415,586</u>	<u>-</u>	<u>-</u>	<u>415,586</u>
Total fund balances	<u>807,361</u>	<u>90,450</u>	<u>72,535</u>	<u>970,346</u>	<u>415,586</u>	<u>79,005</u>	<u>28,867</u>	<u>523,458</u>
Total liabilities and fund balances	<u>\$ 852,744</u>	<u>\$ 129,675</u>	<u>\$ 72,718</u>	<u>\$ 1,055,137</u>	<u>\$ 459,705</u>	<u>\$ 126,080</u>	<u>\$ 50,627</u>	<u>\$ 636,412</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2021

With Comparative Totals for the Year Ended December 31, 2020

	2021				2020			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
Revenues:								
Fees, services, and commissions	\$ 413,619	\$ -	\$ 742,817	\$ 1,156,436	\$ 342,244	\$ -	\$ 829,347	\$ 1,171,591
Intergovernmental revenue-								
Federal and state grants	248,713	501,238	-	749,951	129,267	506,152	-	635,419
Local appropriations	395,558	-	-	395,558	925,617	-	-	925,617
On-behalf payments	965,114	-	-	965,114	1,304,986	-	-	1,304,986
Interest income	388	60	135	583	1,044	39	120	1,203
Other revenues	121,605	14	429	122,048	61,943	-	-	61,943
Total revenues	<u>2,144,997</u>	<u>501,312</u>	<u>743,381</u>	<u>3,389,690</u>	<u>2,765,101</u>	<u>506,191</u>	<u>829,467</u>	<u>4,100,759</u>
Expenditures:								
Current -								
General government - judicial:								
Personnel services and related benefits	1,886,944	404,668	-	2,291,612	2,627,862	428,266	-	3,056,128
Operating services	406,595	76,919	83,899	567,413	488,768	70,857	137,118	696,743
Material and supplies	40,198	28,454	-	68,652	42,369	20,630	-	62,999
Other services and charges	-	-	2,879	2,879	-	-	-	-
Capital outlay	12,246	-	-	12,246	17,987	-	3,598	21,585
Total expenditures	<u>2,345,983</u>	<u>510,041</u>	<u>86,778</u>	<u>2,942,802</u>	<u>3,176,986</u>	<u>519,753</u>	<u>140,716</u>	<u>3,837,455</u>
Excess (deficiency) of revenues over expenditures	<u>(200,986)</u>	<u>(8,729)</u>	<u>656,603</u>	<u>446,888</u>	<u>(411,885)</u>	<u>(13,562)</u>	<u>688,751</u>	<u>263,304</u>
Other financing sources (uses):								
Transfers in	1,032,761	85,837	-	1,118,598	624,320	16,480	-	640,800
Transfer out	(440,000)	(65,663)	(612,935)	(1,118,598)	-	-	(640,800)	(640,800)
Total other financing sources (uses)	<u>592,761</u>	<u>20,174</u>	<u>(612,935)</u>	<u>-</u>	<u>624,320</u>	<u>16,480</u>	<u>(640,800)</u>	<u>-</u>
Changes in fund balances	391,775	11,445	43,668	446,888	212,435	2,918	47,951	263,304
Fund balances (deficit), beginning	<u>415,586</u>	<u>79,005</u>	<u>28,867</u>	<u>523,458</u>	<u>203,151</u>	<u>76,087</u>	<u>(19,084)</u>	<u>260,154</u>
Fund balances, ending	<u>\$ 807,361</u>	<u>\$ 90,450</u>	<u>\$ 72,535</u>	<u>\$ 970,346</u>	<u>\$ 415,586</u>	<u>\$ 79,005</u>	<u>\$ 28,867</u>	<u>\$ 523,458</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Fees, services, and commissions	\$ 434,537	\$ 537,782	\$ 413,619	\$ (124,163)	\$ 342,244
Intergovernmental revenues -					
Federal and state grants	177,166	258,076	248,713	(9,363)	129,267
Local appropriations	350,000	338,477	395,558	57,081	925,617
On-behalf payments	1,297,000	966,000	965,114	(886)	1,304,986
Interest income	1,130	425	388	(37)	1,044
Other revenues	<u>109,524</u>	<u>53,025</u>	<u>121,605</u>	<u>68,580</u>	<u>61,943</u>
Total revenues	<u>2,369,357</u>	<u>2,153,785</u>	<u>2,144,997</u>	<u>(8,788)</u>	<u>2,765,101</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	2,675,585	2,376,000	1,886,944	489,056	2,627,862
Operating services	491,081	399,009	406,595	(7,586)	488,768
Material and supplies	121,571	122,500	40,198	82,302	42,369
Capital outlay	-	<u>12,500</u>	<u>12,246</u>	<u>254</u>	<u>17,987</u>
Total expenditures	<u>3,288,237</u>	<u>2,910,009</u>	<u>2,345,983</u>	<u>564,026</u>	<u>3,176,986</u>
Deficiency of revenues over expenditures	<u>(918,880)</u>	<u>(756,224)</u>	<u>(200,986)</u>	<u>555,238</u>	<u>(411,885)</u>
Other financing sources (uses):					
Transfers in	584,000	993,040	1,032,761	(39,721)	624,320
Transfers out	-	<u>(400,000)</u>	<u>(440,000)</u>	<u>40,000</u>	-
Total other financing sources	<u>584,000</u>	<u>593,040</u>	<u>592,761</u>	<u>279</u>	<u>624,320</u>
Change in fund balance	(334,880)	236,816	391,775	515,517	212,435
Fund balance, beginning	<u>415,586</u>	<u>415,586</u>	<u>415,586</u>	-	<u>203,151</u>
Fund balance, ending	<u>\$ 80,706</u>	<u>\$ 652,402</u>	<u>\$ 807,361</u>	<u>\$ 515,517</u>	<u>\$ 415,586</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Title IV-D Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance with Final Budget Positive (Negative)	2020
	Budget				
	Original	Final			
<b>Revenues:</b>					
Intergovernmental revenues -					
Federal grants	\$ 336,533	\$ 326,114	\$ 330,817	\$ 4,703	\$ 334,059
State grants	\$ 173,365	\$ 167,998	170,421	2,423	172,093
Interest income	35	57	60	3	39
Miscellaneous	-	14	14	-	-
Total revenues	<u>509,933</u>	<u>494,183</u>	<u>501,312</u>	<u>7,129</u>	<u>506,191</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	419,050	399,623	404,668	(5,045)	428,266
Operating services	98,338	81,590	76,919	4,671	70,857
Materials and supplies	22,612	28,899	28,454	445	20,630
Total expenditures	<u>540,000</u>	<u>510,112</u>	<u>510,041</u>	<u>71</u>	<u>519,753</u>
Deficiency of revenues over expenditures	<u>(30,067)</u>	<u>(15,929)</u>	<u>(8,729)</u>	<u>7,200</u>	<u>(13,562)</u>
<b>Other financing sources:</b>					
Transfers in	16,000	80,000	85,837	5,837	16,480
Transfers out	-	(64,000)	(65,663)	(1,663)	-
Total other financing sources/uses:	<u>16,000</u>	<u>16,000</u>	<u>20,174</u>	<u>4,174</u>	<u>16,480</u>
Change in fund balance	(14,067)	71	11,445	11,232	2,918
Fund balance, beginning	<u>79,005</u>	<u>79,005</u>	<u>79,005</u>	<u>-</u>	<u>76,087</u>
Fund balance, ending	<u>\$ 64,938</u>	<u>\$ 79,076</u>	<u>\$ 90,450</u>	<u>\$ 11,232</u>	<u>\$ 79,005</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Fees, services, and commissions	\$ 934,962	\$ 756,144	\$ 742,817	\$ (13,327)	\$ 829,347
Interest income	105	99	135	36	120
Other income	-	-	429	429	-
Total revenue	<u>935,067</u>	<u>756,243</u>	<u>743,381</u>	<u>(13,291)</u>	<u>829,467</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Operating services	188,582	84,000	83,899	101	137,118
Other services and charges	-	6,394	2,879	3,515	-
Capital outlay	-	-	-	-	3,598
Total expenditures	<u>188,582</u>	<u>90,394</u>	<u>86,778</u>	<u>3,616</u>	<u>140,716</u>
Excess of revenues over expenditures	746,485	665,849	656,603	(9,675)	688,751
<b>Other financing sources:</b>					
Transfers out	-	(609,040)	(612,935)	(3,895)	(640,800)
Change in fund balance	746,485	56,809	43,668	(13,141)	47,951
Fund balance, beginning	<u>28,867</u>	<u>28,867</u>	<u>28,867</u>	<u>-</u>	<u>(19,084)</u>
Fund balance, ending	<u>\$ 775,352</u>	<u>\$ 85,676</u>	<u>\$ 72,535</u>	<u>\$ (13,141)</u>	<u>\$ 28,867</u>



DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parishes of St. Landry

Justice System Funding Schedule - Receiving Entity  
Year Ended December 31, 2021

<b>Cash Basis Presentation</b>	<u>First Six Month Period Ended 6/30/2021</u>	<u>Second Six Month Period Ended 12/31/2021</u>
<b>Receipts from:</b>		
Criminal Court Costs/Fees		
City Court of Opelousas	\$ 11,021	\$ 10,777
City Court of Eunice	3,483	2,788
St. Landry Parish Sheriff	92,097	97,442
Bond Fees -		
St. Landry Parish Sheriff	42,704	42,202
Criminal Fines (Other) -		
St. Landry Parish Sheriff	<u>21,225</u>	<u>15,975</u>
Total receipts	<u>\$ 170,530</u>	<u>\$ 169,184</u>
 Ending balance of amounts assessed but not received	 <u>\$ -</u>	 <u>\$ 26,893</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parishes of St. Landry  
Justice System Funding Schedule - Collecting/Disbursing Entity  
Year Ended December 31, 2021

	<u>First Six Month Period Ended 6/30/2021</u>	<u>Second Six Month Period Ended 12/31/2021</u>
<b>Cash Basis Presentation</b>		
Beginning Balance of Amounts Collected	\$ 113,644	\$ 98,167
Add: Collections		
Asset Forfeiture/Sale	14,305	29,920
Bond Fees	7,500	-
Pre-Trial Diversion Program Fees	366,435	374,362
Restitution	85,366	50,615
Other (worthless checks)	<u>64,994</u>	<u>37,899</u>
Subtotal Collections	<u>538,600</u>	<u>492,796</u>
Less: Disbursements to Governments and Nonprofits		
Bond Fees -		
Indigent Defender Board	-	1,500
St. Landry Parish Sheriff	-	1,875
Criminal Court Fund	-	1,875
Asset Forfeiture/Sale -		
Drug Asset Recovery Team	670	236
St. Landry Parish Sheriff	32,453	10,009
Criminal Court Fund	13,263	4,677
Clerk of Court	1,640	1,190
Opelousas Police Department	7,337	2,659
Eunice Police Department - Drug Forfeiture	-	1,364
Other (worthless checks) -		
Eunice City Court	-	100
St. Landry Parish Government	150	-
Louisiana Department of Revenue	-	92
Pre-Trial Diversion Fees -		
City of Opelousas	4,440	18,560
Opelousas Marshal's Office	-	5,940
Louisiana State Police	17,320	59,217
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Collection Fee for Collecting/Disbursing to Others based on Fixed Amount -		
Other (worthless checks)	6,610	12,405
Collection Fee for Collecting/Disbursing to Others based on Percentage of		
Collection - Drug Forfeiture	13,263	4,677

(continued)

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parishes of St. Landry  
Justice System Funding Schedule - Collecting/Disbursing Entity  
Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
<b>Less: Amounts Retained by Collecting Agency (Continued)</b>		
Collection Fee for Collecting/Disbursing to Others based on Percentage of Collection - Bond Fees	-	2,250
Pre-Trial Diversion	325,119	303,756
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Restitution Payments to Individuals	83,494	52,487
Other Disbursements to Individuals	<u>48,318</u>	<u>45,159</u>
Subtotal Disbursements/Retainage	<u>554,077</u>	<u>530,028</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 98,167</u>	<u>\$ 60,935</u>

**INTERNAL CONTROL, COMPLIANCE,  
AND  
OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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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*

The Honorable Chad Pitre  
District Attorney of the Twenty Seventh Judicial District  
Parish of St. Landry  
Opelousas, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial *statements* of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District (District Attorney), as of and for the year ended December 31, 2021, 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 24, 2022.

### 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 a 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.

We consider the deficiencies described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 2021-001 and 2021-002 to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from 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 statements 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **District Attorney's Response to Findings**

The District Attorney's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
June 24, 2022

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan  
For the Year Ended December 31, 2021

Part I. Current Year Findings and Management's Corrective Action Plan

- A. Internal Control Findings-

**2021-001** Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2020

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

CRITERIA: The District Attorney should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the District Attorney, there are a small number of available employees.

EFFECT: The District Attorney has employees that are performing more than one related function.

RECOMMENDATION: The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

**2021-002** Inadequate Pretrial Intervention Program Written Policies and Procedures

Fiscal year finding initially occurred: 2021

CONDITION: The District Attorney did not have adequate pretrial intervention program written policies and procedures.

CRITERIA: The District Attorney should have adequate written policies and procedures for the pretrial intervention program.

CAUSE: The lack of adequate written policies and procedures could result in inconsistent and incomplete documentation being maintained in the files.

EFFECT: Pretrial intervention participant files could have inconsistent and incomplete documentation maintained which could cause noncompliance with program guidelines and/or state laws.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT  
Parish of St. Landry

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan  
For the Year Ended December 31, 2021

**RECOMMENDATION:** The District Attorney should establish adequate written policies and procedures to ensure that participant files contain appropriate and consistent information that evidences compliance with program guidelines.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The District Attorney will enhance the written policies and procedures for the pretrial intervention program.

**B. Compliance Findings-**

There are no findings to report under this section.

**Part II. Prior Year Findings**

**A. Internal Control Findings-**

**2020-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: 2020

**CONDITION:** The District Attorney did not have adequate segregation of functions within the accounting system.

**RECOMMENDATION:** The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

**CURRENT STATUS:** Unresolved. See finding 2021-001.

**B. Compliance Findings-**

There are no findings to report under this section.



**DISTRICT ATTORNEY OF THE  
TWENTY SEVENTH JUDICIAL DISTRICT**  
Opelousas, Louisiana

**Agreed-Upon Procedures Report**

Year Ended December 31, 2021

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

District Attorney of the Twenty-Seventh Judicial District  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The District Attorney's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Twenty-Seventh Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

1. We obtained and inspected the District Attorney's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the District Attorney's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving.
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

***Board or Finance Committee***

**(The District Attorney does not have a Board or Finance Committee; therefore, this procedure is not applicable.)**

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) Observe that the minutes reference or include monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
  - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period reference or include a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

### ***Bank Reconciliations***

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3. We obtained a listing of the District Attorney's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the District Attorney's main operating account. We selected the District Attorney's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:
  - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

### ***Collections (excluding electronic fund transfers)***

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4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.
  - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Traced the deposit slip total to the actual deposit per the bank statement.
  - d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - e) Traced the actual deposit per the bank statement to the general ledger.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the District Attorney's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
  - a) We observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

12. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
  - a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
  - b) We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

#### *Travel and Travel-Related Expense Reimbursements (excluding card transactions)*

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

#### *Contracts*

15. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* We obtained management’s representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
  - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

- c) If the contract was amended (e.g., change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

### *Payroll and Personnel*

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- 16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
  - a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
  - c) We observed that any leave accrued or taken during the pay period is reflected in the District Attorney's cumulative leave records.
  - d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, we obtained related documentation of the hours and pay rates used in management's termination payment calculations and the District Attorney's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.
- 19. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

### *Ethics*

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- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
  - a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b) We observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### *Debt Service*

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**(The District Attorney has not issued any debt during the fiscal period; therefore, this procedure is not applicable.)**

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

### *Fraud Notice*

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the District Attorney reported the misappropriation(s) to the legislative auditor.
24. Observed that the District Attorney has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

### *Information Technology Disaster Recovery/Business Continuity*

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25. We performed the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**
  - a) We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), we observed evidence that backups are encrypted before being transported.
  - b) We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
  - c) We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

### *Sexual Harassment*

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. We observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).



28. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

**Exceptions:**

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No exceptions were found as a result of applying the procedures listed above except:

**Written Policies and Procedures**

1. The District Attorney does not have sufficient written policies and procedures for receipts/collections, payroll, ethics, disaster recovery/business continuity, and sexual harassment.

***Management's response:***

The District Attorney will review their written policies and procedures and update the relevant sections.

**Bank Reconciliations**

2. Of the 5 corresponding bank statements and reconciliations selected, 1 account has a reconciling item outstanding for more than 12 months from the statement closing date.

***Management's response:***

Management will ensure corresponding bank statements and reconciliations have documentation reflecting the entity researched reconciling items outstanding for more than 12 months from the statement closing date.

**Disbursements**

3. Of the 5 disbursements selected, all 5 disbursements have no evidence of approval before the item was purchased.

***Management's response:***

Management will ensure that evidence of an approval for purchase orders occurs before items are purchased.

**Credit Cards**

4. Of the 5 credit card statements selected, 2 credit card statements had transactions that were not reviewed and approved, in writing, by someone other than the authorized card holder and 1 card had a late fee assessed.

***Management's response:***

Management will ensure that all credit card transactions are reviewed and approved, in writing, by someone other than the authorized card holder and credit card statement late fees are not assessed.

5. Of the 18 transactions selected, 3 transactions were not supported by an original itemized receipt and did not include written documentation of its purpose.

***Management's response:***

Management will ensure all transactions are supported by an original itemized receipt with written documentation of its purpose.

**Fraud Notice**

6. The entity does not have the notice required by RS 24:523.1 link posted on its website.

***Management's response:***

Management will ensure that the fraud notice link is posted on its website.

**Sexual Harassment**

7. The entity does not have the sexual harassment policy and complaint procedures posted on its website.

***Management's response:***

Management will ensure that the sexual harassment policy and complaint procedures are posted on its website.

We were engaged by the District Attorney of the Twenty-Seventh Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent from the District Attorney of the Twenty-Seventh Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
June 24, 2022