

R E P O R T

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

JUNE 30, 2023 AND 2022

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

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## INDEPENDENT AUDITOR'S REPORT

November 27, 2023

Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana District Attorneys' Association, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

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 Louisiana District Attorneys' Association, Inc. 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.

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## **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 Louisiana District Attorneys' Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **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 opinion. 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.
- 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.
- 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 Louisiana District Attorneys' Association's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Louisiana District Attorneys' Association'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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements of Louisiana District Attorneys' Association, Inc. as a whole. The Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is also presented for purposes of additional analysis and is not a required part of the 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023 on our consideration of the Association'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 the report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana District Attorneys' Association's internal control over financial reporting and compliance.

*Duplantier, Sharpman, Hogan and Parker, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 227,476	\$ 142,548
Grants receivable	183,214	311,771
Accounts receivable	38,807	7,238
Employee retention credit receivable	-	88,383
Prepaid Expense	12,287	33,372
Total current assets	<u>461,784</u>	<u>583,312</u>
PROPERTY AND EQUIPMENT, NET	<u>2,445,809</u>	<u>2,539,475</u>
OTHER ASSETS:		
Operating lease right-of-use assets, net	<u>66,441</u>	<u>-</u>
Total other assets	<u>66,441</u>	<u>-</u>
 TOTAL ASSETS	 <u><u>\$ 2,974,034</u></u>	 <u><u>\$ 3,122,787</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 240,678	\$ 239,448
Deferred revenue	70,529	84,793
Note payable - current portion	77,157	74,283
Operating lease right-of-use liabilities	26,505	-
Total current liabilities	<u>414,869</u>	<u>398,524</u>
LONG-TERM LIABILITIES:		
Note payable	1,613,726	1,684,714
Operating lease right-of-use liabilities	39,936	-
Total long-term liabilities	<u>1,653,662</u>	<u>1,684,714</u>
Total Liabilities	<u>2,068,531</u>	<u>2,083,238</u>
NET ASSETS:		
Without donor restrictions	<u>905,503</u>	<u>1,039,549</u>
Total net assets without donor restrictions	<u>905,503</u>	<u>1,039,549</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 2,974,034</u></u>	 <u><u>\$ 3,122,787</u></u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUE AND SUPPORT:		
Assessments:		
Membership	\$ 725,520	\$ 736,121
Conference and training	194,058	195,543
Reimbursement from District Attorneys' Retirement System (DARS)	7,615	6,375
Shared services	12,000	12,000
Lease revenue	72,000	72,000
Grants	1,346,409	1,419,910
IT services	36,659	32,840
Law enforcement handbook	8,914	23,633
Gain on sale of assets	10,505	-
Contract services	150,000	100,000
Other income	129,694	143,770
Total revenue and support	<u>2,693,374</u>	<u>2,742,192</u>
EXPENSES:		
Program services	2,592,830	2,837,863
Management and general - Association	226,975	242,893
Management and general - DARS	7,615	6,375
Total expenses	<u>2,827,420</u>	<u>3,087,131</u>
Changes in net assets	<u>(134,046)</u>	<u>(344,939)</u>
Net assets beginning of year	<u>1,039,549</u>	<u>1,384,488</u>
NET ASSETS END OF YEAR	<u>\$ 905,503</u>	<u>\$ 1,039,549</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023

	PROGRAM										SERVICES			SUPPORT SERVICES			Grand Total
	Child Support <u>Enforcement</u>	Enhanced Prosecutors' <u>Resources</u>	RICO Financial <u>Investigations</u>	Crime Victims' <u>Assistance</u>	Training & <u>Equipment</u>	Elderly Services <u>Program</u>	Victim <u>Outreach</u>	Human <u>Trafficking</u>	Innovative <u>Prosecution</u>	Member <u>Services</u>	Highway Traffic <u>Safety</u>	LA <u>Learning</u>	Total <u>Program</u>	<u>Management &amp; General</u> <u>Association</u>	<u>DARS</u>	Total <u>Support</u>	
Salaries and wages	\$ 110,724	\$ 82,051	\$ 46,457	\$ 79,376	\$ -	\$ 6,631	\$ 115,173	\$ 4,752	\$ 21,273	\$ 493,517	\$ 126,074	\$ 61,880	\$ 1,147,908	\$ 80,340	\$ -	\$ 80,340	\$ 1,228,248
Payroll taxes and benefits	24,234	12,226	13,084	17,148	-	497	30,538	1,561	1,684	165,876	36,141	22,006	324,995	27,003	-	27,003	351,998
Automobile expenses	-	-	-	-	-	-	-	-	-	10,658	-	-	10,658	1,735	-	1,735	12,393
Contractual services	5,147	9,489	7,559	6,391	-	6,930	800	5,200	31,678	126,168	650	6,612	206,624	20,539	-	20,539	227,163
Insurance	656	497	280	473	-	811	711	28	130	20,057	757	383	24,783	3,265	-	3,265	28,048
Travel and luncheons	9,329	2,792	4,462	6,684	-	7,879	5,512	21,791	5,856	28,333	21,313	699	114,650	4,612	-	4,612	119,262
Postage	-	-	-	-	-	-	-	-	-	1,340	-	-	1,340	218	3,772	3,990	5,330
Telephone and utilities	4,478	435	365	3,462	-	-	730	-	-	39,325	1,262	-	50,057	6,402	-	6,402	56,459
Printing and newsletter	-	-	-	-	-	19,300	-	1,903	-	5,604	-	-	26,807	912	-	912	27,719
Consumable supplies	4,258	18,336	1,196	3,240	-	-	-	-	-	24,114	4,409	-	55,553	3,926	2,068	5,994	61,547
Equipment rentals, repairs, and maintenance	10,113	-	7,747	3,510	11,637	9,866	-	10,525	-	120,357	15,872	-	189,627	19,593	1,448	21,041	210,668
Dues, subscriptions, registration	6,785	-	-	920	-	226	-	75	-	21,987	363	-	30,356	3,579	-	3,579	33,935
Interest	-	-	-	-	-	-	-	-	-	51,928	-	-	51,928	8,453	-	8,453	60,381
IT Expense	-	-	-	-	4,828	-	-	-	-	-	-	300	5,128	-	-	-	5,128
Equipment purchased	2,460	4,496	-	7,377	5,173	2,460	-	1,260	26,722	(6,105)	4,244	317	48,404	(994)	-	(994)	47,410
Conference expenses	2,500	-	292	843	-	7,752	-	-	-	160,700	1,495	-	173,582	26,160	327	26,487	200,069
Miscellaneous expense	-	-	-	-	-	-	-	-	-	6,882	-	-	6,882	1,120	-	1,120	8,002
Depreciation expense	-	-	-	-	-	-	-	-	-	123,548	-	-	123,548	20,112	-	20,112	143,660
Indirect cost allocation	-	1,528	4,904	2,164	-	1,388	3,522	1,932	7,042	(22,480)	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 180,684</b>	<b>\$ 131,850</b>	<b>\$ 86,346</b>	<b>\$ 131,588</b>	<b>\$ 21,638</b>	<b>\$ 63,740</b>	<b>\$ 156,986</b>	<b>\$ 49,027</b>	<b>\$ 94,385</b>	<b>\$ 1,371,809</b>	<b>\$ 212,580</b>	<b>\$ 92,197</b>	<b>\$ 2,592,830</b>	<b>\$ 226,975</b>	<b>\$ 7,615</b>	<b>\$ 234,590</b>	<b>\$ 2,827,420</b>

See accompanying notes.



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022

	PROGRAM										SERVICES			SUPPORT SERVICES			Grand Total	
	Child Support Enforcement	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Victim Outreach	Human Trafficking	Innovative Prosecution	Member Services	Highway Traffic Safety	LA Learning	Total Program	Management & General Association DARS			Total Support
Salaries and wages	\$ 92,708	\$ 126,931	\$ 6,241	\$ 54,035	\$ 77,384	\$ -	\$ 10,134	\$ 115,023	\$ -	\$ 7,585	\$ 559,033	\$ 135,481	\$ 71,083	\$ 1,255,638	\$ 91,005	\$ -	\$ 91,005	\$ 1,346,643
Payroll taxes and benefits	14,604	20,884	1,463	16,016	17,985	-	759	29,054	-	573	204,228	36,260	24,985	366,811	33,246	-	33,246	400,057
Automobile expenses	-	-	-	-	-	-	-	-	-	-	12,216	-	-	12,216	1,989	-	1,989	14,205
Contractual services	2,268	11,808	267	1,943	7,300	-	4,218	59,870	2,275	1,247	75,079	6,118	13,268	185,661	12,222	-	12,222	197,883
Insurance	584	800	27	337	486	-	714	739	-	48	15,292	852	448	20,327	2,489	-	2,489	22,816
Travel and luncheons	6,654	5,706	907	3,188	10,746	-	6,183	4,014	-	1,098	34,144	29,511	-	102,151	5,558	-	5,558	107,709
Postage	3	-	-	140	-	-	1	-	-	-	333	-	37	514	54	2,401	2,455	2,969
Telephone and utilities	6,168	1,482	155	2,650	4,808	-	-	768	-	-	35,412	2,792	-	54,235	5,765	-	5,765	60,000
Printing and newsletter	-	-	-	-	53,824	237	-	-	7,517	-	8,912	748	-	71,238	1,451	-	1,451	72,689
Consumable supplies	4,168	1,364	-	5,043	2,246	-	2,377	1,081	532	-	26,952	3,703	296	47,762	4,388	2,565	6,953	54,715
Equipment rentals, repairs, and maintenance	9,990	-	-	9,051	4,022	10,000	16,663	-	7,685	-	135,766	21,318	-	214,495	22,102	990	23,092	237,587
Dues, subscriptions, registration	8,310	348	-	290	1,120	-	1,086	-	125	2,700	22,339	1,885	-	38,203	3,637	260	3,897	42,100
Interest	-	-	-	-	-	-	-	-	-	-	65,330	-	-	65,330	10,635	-	10,635	75,965
IT Expense	-	-	-	-	-	-	-	-	-	-	-	-	452	452	-	159	159	611
Equipment purchased	1,560	18,213	-	-	-	9,763	1,560	26,934	1,560	-	(3,791)	1,773	213	57,785	(617)	-	(617)	57,168
Conference expenses	355	-	-	45	-	-	974	-	30,306	-	157,357	12,552	-	201,589	25,616	-	25,616	227,205
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-	6,402	-	-	6,402	1,042	-	1,042	7,444
Depreciation expense	-	-	-	-	-	-	-	-	-	-	137,054	-	-	137,054	22,311	-	22,311	159,365
<b>Total expenses</b>	<b>\$ 147,372</b>	<b>\$ 187,536</b>	<b>\$ 9,060</b>	<b>\$ 92,738</b>	<b>\$ 179,921</b>	<b>\$ 20,000</b>	<b>\$ 44,669</b>	<b>\$ 237,483</b>	<b>\$ 50,000</b>	<b>\$ 13,251</b>	<b>\$ 1,492,058</b>	<b>\$ 252,993</b>	<b>\$ 110,782</b>	<b>\$ 2,837,863</b>	<b>\$ 242,893</b>	<b>\$ 6,375</b>	<b>\$ 249,270</b>	<b>\$ 3,087,131</b>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (134,046)	\$ (344,939)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	143,660	159,365
Gain on sale of assets	(10,505)	-
Changes in operating assets and liabilities:		
Accounts and grants receivable	96,988	(58,275)
Accounts payable and other liabilities	1,230	79,078
Other receivables	88,383	(88,383)
Prepaid expense	21,085	(33,372)
Deposits	-	918
Deferred income	(14,264)	(33,236)
Net cash (used) provided by operating activities	<u>192,531</u>	<u>(318,844)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of assets	10,505	-
Purchase of property and equipment	(49,994)	(20,290)
Net cash used by investing activities	<u>(39,489)</u>	<u>(20,290)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on note	(68,114)	(75,893)
Net cash used by financing activities	<u>(68,114)</u>	<u>(75,893)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	84,928	(415,027)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>142,548</u>	<u>557,575</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 227,476</u>	<u>\$ 142,548</u>
<b>SUPPLEMENTAL INFORMATION:</b>		
Interest paid	<u>\$ 60,381</u>	<u>\$ 75,965</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys' Association, Inc. (Association) is a nonprofit Association established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training and resources. Funding is received from assessments of the district attorneys' offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway traffic safety, enhanced prosecutor, innovative prosecution and violence against women programs. These federal programs are received directly from the issuing agencies, through the Louisiana Commission on Law Enforcement (LCLE), whereas the Association is a sub-recipient, Louisiana Highway Safety Commission, the U.S. Department of Justice and the Louisiana Department of Children and Family Services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses recorded when they are incurred.

The statement of activities presents expenses of the Association's operations functionally between program and support services.

Income Taxes:

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements.

The Association's federal exempt organization tax returns for the years ended June 30, 2023, 2022 and 2021 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740. Accordingly, ASC 740 does not have any impact on the accompanying financial statements.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Deferred Revenue:

Deferred income consists of assessments, conference and rental income for upcoming months. These items are recorded as deferred income and recognized over the period to which it relates.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash equivalents" on the statement of financial position.

Accounts and Grants Receivable:

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2023 and 2022. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for doubtful accounts has been recorded.

Allocated Expenses

The Statement of Functional Expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

Revenue and Support:

*Grants*

The Association receives as revenue and support grants which management has determined are contributions. The Association recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier or right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with restrictions are reclassified to net assets without restrictions, and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue and Support: (Continued)

*Assessments*

Revenue from assessments are dues collected from members. Membership is optional for each judicial district office. The members receive no intrinsic value; therefore, assessment revenue has been determined to be unconditional contributions. Assessments revenue is recognized in the statement of activities at the beginning of each month.

*Conference and Training*

Conference and training income is revenue from annual conferences that take place during the year. The district attorneys, assistant district attorneys and their staff earn continuing legal education (CLE), credit while attending these conferences. Fees are charged to attendees to attend and participate in the training programs. Conference and training income is considered an exchange transaction and is recognized when the conference or training occurs.

*Contract Services*

Contract services consist of revenue received from the Louisiana Supreme Court in connection with a memorandum of understanding. LDAA provides services assist the Louisiana Supreme Court with their Disposition Task Force project. Revenue from contract services is considered an exchange transaction and is recognized over time as the services stipulated in the memorandum of understanding are completed.

Net Assets:

The Association follows the requirements of the Financial Accounting Standards Board's Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit-Entities* (ASU 2016-14). This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities.

The financial statements present information regarding the financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Net Assets: (Continued)

- *Net assets with donor restrictions* – Net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Association had no net assets with donor restrictions at June 30, 2023 and 2022.

New Accounting Pronouncement:

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, Leases (Topic 842) which supersedes existing guidance. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. Most prominent among the changes in the standard is the recognition of right-of-use assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Association adopted the requirements of ASU 2016-02 effective July 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption. The Association has elected to adopt the package of practical expedients available in the year of adoption. As of the July 1, 2022, adoption of Topic 842 did not result in any material adjustments to statement of financial position accounts related to lessor accounting, but it did result in an increase in operating lease right-of-use assets and operating lease liabilities related to lessee accounting. See below note on leases, Note 9, and Note 10 to the financial statements for additional information related to the Association's leases.

Leases:

The Association leases certain office equipment for daily use. The Association determines if an agreement is a lease or contains a lease at the agreement's inception. Under Accounting Standards Codification 842, an agreement is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. The Association only reassesses its determination if the terms and conditions of the contract are changed.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Leases: (Continued)

Short-term leases, or leases with a term of twelve months or less, that do not contain a purchase option that is reasonably certain to be exercised, are expensed and not capitalized. Operating leases are included in operating lease right-of-use assets and operating lease right-of-use liabilities in the statement of financial position.

Right-of-use assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease right-of-use assets and the corresponding lease liabilities are recorded at the commencement date based on the present value of lease payments over the expected lease term. The Association uses the risk-free borrowing rate (U.S. Treasury Rate), available at lease commencement date based on the present value of the lease payments for its operating leases, unless there is a rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The lease term for accounting purposes may include options to extend or terminate the lease when it is reasonably certain that the Association will exercise the option.

Leases with a total contract value (the gross (undiscounted) aggregate value of fixed and fixed-in-substance cash flows over the term of the lease, including reasonably certain renewal periods) of \$1,000 or more are evaluated for lease reporting under the lease standard. Leases with a total contract value under \$1,000 are recorded in the same manner as a short-term lease with rent payments recorded as expense in the statement of activities as those payments are due based upon the terms of the lease.

The Association also leases certain office space as a lessor. Under Accounting Standards Codification 842, a lessor will classify a lease as a direct financing lease, a sales-type lease, or an operating lease. The Association's lease of office space is classified as an operating lease, and the accounting for operating leases under Accounting Standards Codification 842 is the same as the accounting under Accounting Standards Codification 740. A lessor does not derecognize the underlying asset at the commencement date, and any initial direct costs are deferred as a separate asset.

2. USE OF ESTIMATES:

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

3. ASSESSMENTS:

The Association bills participating Louisiana judicial districts for assessments on a monthly basis. The assessments are set annually by the Board of Directors. The assessments are based on a formula on a per capita amount based on the population in each judicial district. For each of the years ended June 30, 2023 and 2022, the Board of Directors set the assessments as follows:

<u>Population Size</u>	<u>Assessment</u>
Less than 12,000	\$6,000
12,001-50,000	.18 per capita
50,001-100,000	.10 per capita
100,001-200,000	.05 per capita
200,001-400,000	.04 per capita
400,001 and greater	\$35,000

Assessment income for the years ended June 30, 2023 and 2022 was \$725,520 and \$736,121, respectively.

4. PENSION PLAN:

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys' Retirement System, (System) a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

The System is financed by employee and employer contributions established by state statute. Employee contributions are 8% of pensionable wages for active members. Employer contributions are actuarially determined and was 9.5% of pensionable wages for the years ended June 30, 2023 and 2022. Employer contributions totaled \$115,909 and \$119,532 for the years ended June 30, 2023 and 2022, respectively.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorneys Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

5. SICK LEAVE:

All employees of the Association are entitled to 12 days of sick leave each year. A maximum of 25 days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

6. PROPERTY AND EQUIPMENT:

The Association capitalizes all property and equipment purchases in excess of \$1,000. Property, plant and equipment is depreciated using the straight-line method over the estimated useful lives of the related asset. Depreciation expense for the periods ended June 30, 2023 and 2022 was \$143,660 and \$159,365, respectively.

Estimated useful life of fixed assets is as follows:

Buildings and improvements	15 years
Equipment	5-7 years
Furniture and fixtures	5-7 years
Vehicles	5 years

The following is a summary of property, plant, and equipment, less accumulated depreciation.

	2023	2022
Land	\$ 500,000	\$ 500,000
Buildings and improvements	2,162,393	2,162,393
Equipment	641,079	601,143
Furniture and fixtures	75,918	65,860
Vehicles	37,859	75,865
	3,417,249	3,405,261
Less: Accumulated depreciation	971,440	865,786
Net property, plant, and equipment	\$ 2,445,809	\$ 2,539,475

7. CASH AND CASH EQUIVALENTS:

At June 30, 2023 and 2022, the Association maintained cash balances at several local banks. The bank balances as of June 30, 2023 and 2022 were \$263,759 and \$137,538, respectively. The book balances as of June 30, 2023 and 2022 were \$146,273 and \$59,573 respectively. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. As of June 30, 2023 and 2022, the Association's cash balances were fully insured.

At June 30, 2023 and 2022, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$81,203 and \$82,975, respectively, which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement financial position.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

7. CASH AND CASH EQUIVALENTS: (Continued)

LAMP is administered by LAMP, Inc., a nonprofit Association organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

8. CONTRIBUTION REVENUE:

The Association records revenue in accordance with FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Association's revenue that is derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when the Association has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the years ended June 30, 2023 and 2022, the Association received grant funds from the United States Department of Justice passed through the Louisiana Commission of Law Enforcement and the United States Department of Health and Human Services passed through the Louisiana Department of Children and Family Services. The conditional grants are reported as revenue when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statement of financial position. There were no refundable advances for conditional grants for the years ended June 30, 2023 and 2022 as all of the federal pass through grants are reimbursable grants.

During the years ended June 30, 2023 and 2022, the Association received membership assessments from Louisiana judicial districts. Membership is voluntary and the members receive no intrinsic value therefore assessment revenue is considered an unconditional contribution.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

9. LEASE REVENUE:

Effective July 1, 2019 the Association entered into a 10-year lease agreement with District Attorney's Retirement System (DARS) for use of a portion of the building. The lease amount is \$6,000 a month. For the years ended June 30, 2023 and 2022, rental income from the DARS was 72,000.

The following is an analysis of the underlying assets related to operating leases:

	2023	2022
Buildings and improvements	\$ 2,162,393	\$ 2,162,393
Less: Accumulated depreciation	325,989	245,900
Total cost, net	\$ 1,836,404	\$ 1,916,493

The following is an analysis of the maturity of the undiscounted operating lease payments:

Fiscal Year Ended	Amount
2024	\$ 72,000
2025	72,000
2026	72,000
2027	72,000
2028	72,000
Thereafter	72,000
Total	\$ 432,000

10. LEASE EXPENSE:

The Association maintains a long-term operating lease for the use of a copy machine. The lease commenced January 2021, and terminates December 2025 with monthly lease expenses of \$2,225. There are no variable lease payments under this lease. At the end of the lease term, the Association has an option to renew the lease for one twelve-month period. There was no termination option noted in the lease. The lease agreement did not specify an implicit rate; therefore, the Association used the risk-free rate of 0.36% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use assets and lease liability. Upon commencement of the lease, the right-of-use assets and lease liability was \$132,286 and \$132,286, respectively. For the year ended June 30, 2023, the operating lease expense and operating lease interest expense was \$26,409 and \$291, respectively.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

10. LEASE EXPENSE: (Continued)

The following summarizes the line items in the statement of financial position for the operating lease as of June 30, 2023:

<u>Leases</u>	<u>Classification</u>	<u>Amount</u>
Assets:		
Operating	Right-of-use asset - equipment	\$ 66,441
Liabilities:		
Current:		
Operating	Operating lease liability - equipment	\$ 26,505
Non-current:		
Operating	Operating lease liability - equipment	\$ 39,936

The Association's weighted average remaining lease term and discount rate as of June 30, 2023 are as follows:

Remaining lease term (in years)		
Operating lease - equipment	2.5	years
Discount rate		
Operating lease - equipment	0.36%	

The maturities of lease liabilities as of June 30, 2023 are as follows:

<u>Year Ended</u>	<u>Lease Obligation</u>
2024	\$ 26,700
2025	26,700
2026	13,350
Total Lease Payments	<u>66,750</u>
Less: interest	(309)
Present Value of Lease Liabilities	<u><u>\$ 66,441</u></u>

The following summarizes the line items in the statement of activities for the operating leases as of June 30, 2023:

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

10. LEASE EXPENSE: (Continued)

<u>Lease Cost</u>	<u>Classification</u>	<u>Amount</u>
Operating lease	Included in Program services	\$ 23,484
	Included in Management and general - Association	<u>3,216</u>
	Net Lease Cost	<u><u>\$ 26,700</u></u>

The following summarizes the line items in the statement of cash flows for the operating leases as of June 30, 2023:

Cash paid for amounts included in measurement of lease liabilities:

Operating cash flows from operating leases	\$ 26,700
--	-----------

The Association did not have any short-term leases during the year ended June 30, 2023.

Total rental expense charged under operating leases totaled \$38,082 for the year ended June 30, 2022.

11. NOTE PAYABLE:

The Association entered into a loan during the fiscal year ending June 30, 2019 in the amount of the \$2,500,000 with an interest rate of 4.5% for the purchase of a building in Baton Rouge, Louisiana. The loan is due September 6, 2020. On October 8, 2020, the Association refinanced the loan in the amount of \$1,876,875. The refinanced loan bears an interest rate of 4.25% with the principal and interest due in monthly installments of \$11,681. The loan was subsequently refinanced on August 17, 2021 to lower the interest rate to 3.75%. The note is secured by the building. Principal payments on the note were \$68,114 and \$75,893 during the years ended June 30, 2023 and 2022, respectively. Interest expense on the note was \$60,381 and \$75,965 for the years ended June 30, 2023 and 2022, respectively.

As of June 30, 2023 and 2022, the outstanding balance on the note was \$1,690,883 and \$1,758,997, respectively.

Following are maturities of the debt for each of the next five years and thereafter:

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

11. NOTE PAYABLE: (Continued)

<u>Year Ended</u>	<u>Amount</u>
2024	\$ 77,157
2025	80,142
2026	83,243
2027	86,463
2028	89,809
Thereafter	<u>1,274,069</u>
Total debt	1,690,883
Current maturities	<u>(77,157)</u>
Long term debt	<u><u>\$ 1,613,726</u></u>

12. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Association's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

	2023	2022
Financial assets:		
Cash and equivalents	\$ 227,476	\$ 142,548
Grant receivables	183,214	311,771
Accounts receivable	38,807	7,238
Other receivables	-	88,383
Total financial assets	<u>449,497</u>	<u>549,940</u>
Less those unavailable for expenses within one year due to:		
Notes payable	<u>103,662</u>	<u>(74,283)</u>
Total contractual restrictions	<u>103,662</u>	<u>(74,283)</u>
Financial assets available to meet cash needs for expenses within one year	<u><u>\$ 553,159</u></u>	<u><u>\$ 475,657</u></u>

13. CONCENTRATIONS:

Approximately 50% of the Association's revenue is received from federal and state grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022

14. SUBSEQUENT EVENTS:

Management of the Association has evaluated all subsequent events through November 27, 2023, the date the financial statements were available to be issued. No additional disclosures are considered necessary.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
FOR THE YEAR ENDED JUNE 30, 2023

Agency Head: Loren Lampert  
Position: Executive Director

Salary	\$ 208,086
Benefits-medical, dental and life insurance	14,645
Benefits-retirement	19,837
Lodging (includes trustee meeting for DARS)	462
Meals	1,908
Miscellaneous	2,246
Membership dues	435
Total	<u><u>\$ 247,619</u></u>





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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*

November 27, 2023

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana District Attorneys' Association, Inc. (the Association), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 27, 2023.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana District Attorneys' Association, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

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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.

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Association'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 financial statements. 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*.

### **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 Association'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Duplantier, Sharpner, Hogan and Drake, LLP*

New Orleans, Louisiana



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

November 27, 2023

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
Baton Rouge, Louisiana

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Circular Compliance Supplement* that could have a direct or material effect on each of Louisiana District Attorneys Association, Inc.'s major federal programs for the year ended June 30, 2023. Louisiana District Attorneys Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Louisiana District Attorneys Association, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2023.

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### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Association's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Association's federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Association's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Association's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Association's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Association’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### *Report on Internal Control Over Compliance*

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Duplantier, Sharpness, Hogan and Gruber, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing No.</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Awards Expended</u>
<b>U.S. Department of Justice, passed through Louisiana Commission on Law Enforcement</b>			
State Civil RICO Training Program	16.738	2019-DJ-03-6015 2020-DJ-03-6378	\$ 86,346
Enhanced Prosecutor Resources Program	16.575	2019-VA-01/02/03/04-6076	118,176
Crime Victims Assistance	16.575	2019-VA-01/02/03/04-6079	125,934 *
Elderly Victims Assistance	16.575	2019-VA-01/02/03/04-6080	45,452 *
Victim Outreach Program	16.575	2019-VA-04-6072	153,775
Smart Prosecution Initiative	16.825	O-BJA-2021-55002	94,385
Total Department of Justice			624,068
<b>Department of Health and Human Services passed through Louisiana Department of Social Services</b>			
Child Support Enforcement - (Title IV-D)	93.563	DOA 360-400509	140,471 *
Total Department of Children and Family Services			140,471
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 764,539

\* Considered a major program

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of Louisiana District Attorneys Association, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Government, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Association, it is not intended to and does not present the financial position, changes in net assets, or cash flow of Louisiana District Attorneys Association, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The schedule of expenditures of federal awards of Louisiana District Attorneys' Association, Inc. has been prepared in conformity with accounting principles generally accepted in the United States of America. Expenditures are recognized when incurred.

The Association did not have any non-cash awards during the fiscal year.

3. INDIRECT COST RATE:

The Association has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Louisiana District Attorneys Association, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Louisiana District Attorneys Association, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Louisiana District Attorneys Association, Inc.
7. Louisiana District Attorneys' Association, Inc. does qualify as a low-risk auditee as that term is defined in the Uniform Guidance.
8. The programs tested as major programs included:

<u>Name of Program</u>	<u>Assistance Listing No.</u>	<u>Expenditures</u>
Crime Victims Assistance	16.575	\$125,934
Elderly Victims Assistance	16.575	45,452
Child Support Enforcement (Title IV-D)	93.563	<u>140,471</u>
Total		<u>\$311,857</u>

9. The threshold used to distinguish between Type A and Type B programs was \$750,000.

B. PRIOR YEAR FINDINGS

None



LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JULY 01, 2022  
THROUGH JUNE 30, 2023

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.

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Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)

Felix J. Hrapmann, Jr., CPA  
(1919-1990)

William R. Hogan, Jr., CPA  
(1920-1996)

James Maher, Jr., CPA  
(1921-1999)

Lindsay J. Calub, CPA, LLC  
Michelle H. Cunningham, CPA  
Dennis W. Dillon, CPA  
Grady C. Lloyd, III CPA

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE FISCAL YEAR JULY 01, 2022 THROUGH JUNE 30, 2023

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA  
Robynn P. Beck, CPA  
John P. Butler, CPA  
Jason C. Montegut, CPA  
Wesley D. Wade, CPA  
Gregory J. Binder, IT Director  
Colleen A. Casey, CPA

November 27, 2023

Michael J. O' Rourke, CPA  
William G. Stamm, CPA

Board of Directors  
Louisiana District Attorneys Association, Inc.  
Louisiana Legislative Auditor

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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 year July 01, 2022 through June 30, 2023. Louisiana District Attorneys Association, Inc.'s (Association) management is responsible for those C/C areas identified in the SAUPs.

Louisiana District Attorneys Association, Inc. 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 the LLA's SAUPs for the fiscal year July 01, 2022 through June 30, 2023. Additionally, the 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:

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Society of LA CPAs

***1) Written Policies and Procedures***

---

- A. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity’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 rates 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) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
  - h) ***Credit Cards (and debit cards, fuel cards, purchase 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).
  - i) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a 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.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

## 2) *Board or Finance Committee*

---

- A. 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. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included 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. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - c. For governmental entities, 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 referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - d. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

## 3) *Bank Reconciliations*

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- a. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - b. Bank reconciliations include written evidence that a member of management or a 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 it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results:** We noted two checks outstanding longer than twelve months in which there was no documentation reflecting that management had researched these outstanding items.

**Management's Response:** Both checks (one for \$50 and one for \$10) were still outstanding in February 2023 as noted. However, both checks were identified as being over twelve months old and were voided in March 2023 prior to the March reconciliation.

***4) Collections (excluding electronic funds transfers)***

---

- A. Obtain 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. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- a. Employees responsible for cash collections do not share cash drawers/registers;
  - b. Each employee responsible for collecting cash is not also 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 also 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; and
  - 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, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, 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.* Obtain supporting documentation for each of the 10 deposits and:
- a. Observe that receipts are sequentially pre-numbered.
  - b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c. Trace the deposit slip total to the actual deposit per the bank statement.
  - d. Observe 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. Trace the actual deposit per the bank statement to the general ledger.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

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

---

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe 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 or 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; and
- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
  - a. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
  - b. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

**6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

---

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the



persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- a) Observe whether 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) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - b) Observe that finance charges and late fees were not assessed on the selected statements.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe 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, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

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

---

- A. 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 and 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 that 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 Policies and Procedures procedure #1A(vii); and
- d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

#### 8) *Contracts*

---

- A. Obtain 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. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
  - a. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
  - b. Observe whether 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), observe 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, the documented approval); and
  - d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

#### 9) *Payroll and Personnel*

---

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain

related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- a. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - b. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - d. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- D. Obtain 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.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

***10) Fraud Notice***

---

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

- B. Observe that the entity 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.

**Results:** We noted no findings as a result of applying the above agreed-upon procedures.

***11) Information Technology Disaster Recovery/Business Continuity***

---

- A. Perform the following procedures:
- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
  - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe 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.

**Results:** We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

**Results:** We performed the procedure and discussed the results with management.

We were engaged by Louisiana District Attorneys Association, Inc. 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 of Louisiana District Attorneys Association, Inc. 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 results 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 Louisiana Legislative Auditor as a public document.

*Duplantier, Chapman, Hogan and Parker, LLP*

New Orleans, Louisiana