

**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

Financial Report

Year Ended December 31, 2021

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	6
Statement of activities	7
 Balance sheet - governmental funds	 10
Reconciliation of the governmental funds balance sheet to the statement of net position	 11
Statement of revenues, expenditures, and changes in fund balances - governmental funds	 12
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	 13
Combining statement of fiduciary assets and liabilities - custodial funds	14
Combining statement of changes in fiduciary net position - custodial funds	15
 Notes to basic financial statements	 16-32
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	34
Title IV-D Special Revenue Fund	35
Pretrial Diversion Special Revenue Fund	36
Schedule of employer's share of net pension liability	37
Schedule of employer contributions	38
Notes to required supplementary information	39-40
 OTHER SUPPLEMENTARY INFORMATION	
Statement of net position - compared to prior year totals	42
Comparative balance sheets - governmental funds	43
Comparative statement of revenues, expenses, and changes in fund balances- governmental funds	 44
Major Governmental Funds - Detailed budgetary comparison schedule compared to actual for prior year	
General Fund	45
Title IV-D Special Revenue Fund	46
Pretrial Diversion Special Revenue Fund	47

(continued)

TABLE OF CONTENTS (Continued)

	<u>Page</u>
Justice system funding schedule - receiving entity	48
Justice system funding schedule - collecting/disbursing entity	49-50
INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS	
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 <i>Government Auditing Standards</i>	52-53
Summary schedule of current and prior year findings and management's corrective action plan	54-55

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRPCAS.COM

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022

* A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT

The Honorable Donald Landry
District Attorney of the Fifteenth Judicial District
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Report on the Audit of 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 Fifteenth 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, 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 Auditors 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 ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 these 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 raises substantial doubt about the District Attorney'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 budgetary comparison information and the schedules of employer's share of net pension liability and employer contributions on pages 34 through 40 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 management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in the 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's basic financial statements. The other supplementary information on pages 42 through 50 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The comparative statements on pages 42 through 44 and justice system funding schedules on pages 48 through 50 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 comparative statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative information on the comparative statements has been derived from the District Attorney's 2020 financial statements, which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements from which they have been derived.

The various schedules on pages 45 through 47 included in other supplementary information 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 them.

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 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 District Attorney's 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 FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position
December 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 2,977,876
Receivables	220,750
Prepaid expenses	51,398
Capital assets, net	46,828
Net pension asset	586,515
Total assets	<u>3,883,367</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow of resources - pension	<u>1,930,434</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	240,546
Due to others	1,867
Deferred revenues	223,222
Total current liabilities	<u>465,635</u>
Noncurrent liabilities:	
Net pension liability	<u>470,989</u>
Total liabilities	<u>936,624</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources - pension	<u>2,821,150</u>
NET POSITION	
Net investment in capital assets	46,828
Restricted for child support programs	169,942
Restricted for victims assistance and diversionary programs	40,431
Unrestricted	1,798,826
Total net position	<u>\$ 2,056,027</u>

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.

Pretrial Diversion

To account for enrollment fees collected from participants in the Pretrial 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 FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet
Governmental Funds
December 31, 2021

	General	Title IV-D	Pretrial Diversion	Total
ASSETS				
Cash and interest-bearing deposits	\$ 2,390,914	\$ 136,820	\$ 450,142	\$ 2,977,876
Receivables:				
Commissions on fines and forfeitures	102,142	-	-	102,142
Grants	-	116,770	-	116,770
Due from other funds	369,241	-	-	369,241
Due from others	-	-	1,111	1,111
Interest	727	-	-	727
Prepaid items	51,398	-	-	51,398
Total assets	<u>\$ 2,914,422</u>	<u>\$ 253,590</u>	<u>\$ 451,253</u>	<u>\$ 3,619,265</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 21,284	\$ -	\$ -	\$ 21,284
Accrued liabilities	93,933	81,518	43,811	219,262
Due to other funds	100	2,130	367,011	369,241
Due to others	1,867	-	-	1,867
Deferred revenues	223,222	-	-	223,222
Total liabilities	<u>340,406</u>	<u>83,648</u>	<u>410,822</u>	<u>834,876</u>
Fund balances:				
Nonspendable	51,398	-	-	51,398
Restricted for child support programs	-	169,942	-	169,942
Restricted for victims assistance and diversionary programs	-	-	40,431	40,431
Unassigned	2,522,618	-	-	2,522,618
Total fund balances	<u>2,574,016</u>	<u>169,942</u>	<u>40,431</u>	<u>2,784,389</u>
Total liabilities and fund balances	<u>\$ 2,914,422</u>	<u>\$ 253,590</u>	<u>\$ 451,253</u>	<u>\$ 3,619,265</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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		\$ 2,784,389
Total net position reported for governmental activities in the Statement of Net Position is different because:		
<i>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:</i>		
Vehicles, net of \$56,442 accumulated depreciation	\$ 40,677	
Equipment, net of \$84,878 accumulated depreciation	4,951	
Furniture and fixtures, net of \$14,832 accumulated depreciation	<u>1,200</u>	46,828
Certain receivables are not available to pay for the current period's expenditures and, therefore, are not reported in the funds. These assets consist of the following:		
Net pension asset		586,515
Deferred outflows of expenditures are not a use of current resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources- pension		1,930,434
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Long-term liabilities at December 31, 2021 consist of:		
Net pension liability		(470,989)
The deferred inflows of contributions for the employees' retirement systems are not available resources and, therefore, are not reported in the governmental funds.		
		<u>(2,821,150)</u>
Total net position of governmental activities at December 31, 2021		<u>\$ 2,056,027</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	General	Title IV-D	Pretrial Diversion	Total
Revenues:				
Fees, services, and commissions	\$ 996,677	\$ -	\$ 1,035,594	\$ 2,032,271
Intergovernmental revenue-				
Federal and state grants	90,000	811,393	-	901,393
Local appropriations	3,566,012	-	-	3,566,012
On-behalf payments	1,057,422	-	-	1,057,422
Interest income	38,109	207	1,946	40,262
Other revenues	16,881	687	-	17,568
Total revenues	5,765,101	812,287	1,037,540	7,614,928
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	5,193,794	644,440	704,182	6,542,416
Operating services	281,751	71,390	242,604	595,745
Material and supplies	103,110	10,461	44,233	157,804
Travel	44,767	1,192	10,072	56,031
Total expenditures	5,623,422	727,483	1,001,091	7,351,996
Changes in fund balances	141,679	84,804	36,449	262,932
Fund balances, beginning	2,432,337	85,138	3,982	2,521,457
Fund balances, ending	\$ 2,574,016	\$ 169,942	\$ 40,431	\$ 2,784,389

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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	\$ 262,932
The change in net position reported for governmental activities in the Statement of Activities is different because:	
<i>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.</i>	
Depreciation expense	(18,039)
Because some revenues are not considered measureable at year-end, they are not considered "available" revenues in the governmental funds.	
Non-employer pension plan contributions	301,074
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	<u>(27,191)</u>
Total changes in net position for the year ended December 31, 2021 per Statement of Activities	<u>\$ 518,776</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	Asset Forfeiture	Bond Forfeiture	Worthless Checks	Total
ASSETS				
Cash and interest-bearing deposits	\$ 815,184	\$ 82,195	\$ -	\$ 897,379
LIABILITIES				
Due to others	-	-	-	-
Due to other governmental agencies	-	504	-	504
Total liabilities	-	504	-	504
NET POSITION				
Restricted for individuals and other governments	\$ 815,184	\$ 81,691	\$ -	\$ 896,875

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	Asset Forfeiture	Bond Forfeiture	Worthless Checks	Total
ADDITIONS				
Forfeitures received	\$ 503,486	\$ 54,411	\$ -	\$ 557,897
Restitution and worthless check collections	-	-	560,248	560,248
Total additions	503,486	54,411	560,248	1,118,145
DEDUCTIONS				
Forfeitures disbursed	627,240	54,411	-	681,651
Restitution and worthless checks disbursed	-	-	560,248	560,248
Total deductions	627,240	54,411	560,248	1,241,899
Net decrease in fiduciary net position	(123,754)	-	-	(123,754)
Net position - beginning	938,938	81,691	-	1,020,629
Net position - ending	\$ 815,184	\$ 81,691	\$ -	\$ 896,875

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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 Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, 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 Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

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's offices are located in the parish courthouse, the upkeep and maintenance of the courthouse is paid by the parish government and in addition, the parish government also pays certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth 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 fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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. 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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds -

Pretrial Diversion Fund

The Pretrial Diversion Fund consists of enrollment fees collected from participants in the Pretrial 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.

In addition, the District Attorney reports the following funds:

Fiduciary (Custodial) Funds -

Asset Forfeiture Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law.

Bond Forfeiture Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L).

Worthless Checks Fund

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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. 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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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
Courthouse renovations	10 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 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. At December 31, 2021, the District Attorney reported \$210,373 of restricted net position, \$40,431 of which was restricted by enabling legislation.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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 \$3,875,255 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 1,312,898	\$ 897,379	\$ 2,210,277
Certificates of deposit	1,664,978	-	1,664,978
Total	\$ 2,977,876	\$ 897,379	\$ 3,875,255

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. As of December 31, 2021, bank balances in the amount of \$4,433,745 were as follows:

Bank balances	\$ 4,433,745
Federal deposit insurance	2,396,030
Pledged securities	2,037,715
Total	\$ 4,433,745

Deposits in the amount of \$2,037,715 were exposed to custodial credit risk. These deposits 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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Receivables

Receivables in the amount of \$220,750 at December 31, 2021 consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 102,142	\$ -	\$ 102,142
State of Louisiana	-	116,770	116,770
Interest	727	-	727
Other	-	1,111	1,111
Total	\$ 102,869	\$ 117,881	\$ 220,750

(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
Governmental activities:				
Capital assets being depreciated -				
Equipment	\$ 89,829	\$ -	\$ -	\$ 89,829
Furniture and fixtures	16,032	-	-	16,032
Vehicles	97,119	-	-	97,119
Courthouse renovations	13,055	-	-	13,055
Total capital assets	216,035	-	-	216,035
Less accumulated depreciation				
Equipment	80,049	4,829	-	84,878
Furniture and fixtures	14,318	514	-	14,832
Vehicles	43,746	12,696	-	56,442
Courthouse renovations	13,055	-	-	13,055
Total accumulated depreciation	151,168	18,039	-	169,207
Governmental activities, capital assets, net	\$ 64,867	\$ (18,039)	\$ -	\$ 46,828

Depreciation expense for the year ended December 31, 2021 of \$18,039 was charged to the judiciary function.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Employee Retirement Systems

The District Attorney participates in two cost-sharing defined benefit plans, each administered by separate public employee retirement systems. 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. These plans are not closed to new entrants. Substantially all District Attorney employees participate in one of the following retirement systems:

Plan Descriptions:

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Government participates in Plan A.

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 plans are provided in the following table:

	<u>PERS</u>	<u>DARS</u>
Final average salary	Final average compensation	Highest 36 months or 60 months ²
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 ¹ 10 years age 60 ¹ 7 years age 65 ¹	30 years of any age 24 years age 55 ³ 10 years age 60 ³
Benefit percent per years of service	3.00%	3.0% - 3.5% ³

¹ Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

² Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

³ Joined plan after July 1, 1990

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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, PERS and DARS receive 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. 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:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	9.50%	12.25%	\$ 28,122	\$ 256,677
DARS	8.00%	9.50%	272,952	74,703

Net Pension (Asset) 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 each of the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for each plan was measured as of the plan's measurement date (December 31, 2020 for PERS and June 30, 2021 for DARS) 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 each of the plans 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 each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension (Asset) Liability	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
PERS	\$ (586,515)	0.334499%	0.015727%
DARS	470,989	2.645523%	-0.163163%

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was December 31, 2020 (June 30, 2021 for DARS), the net pension liability is based upon fiduciary net position for the plan as of those dates. 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 each plan may be accessed on their website as follows:

PERS - <http://www.persla.org/> DARS - <http://ladars.org/>

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:

	PERS	DARS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2019
Expected remaining service lives	4	5
Inflation Rate	2.3%	2.5%
Projected salary increases	4.75%	5.0%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(2), (3)	(1), (4)

- (1) Pub-2010 Public Retirement Plans Mortality Table for General Above Median Employees
- (2) Pub-2010 Public Retirement Plans Mortality Table for Health and General Retirees.
- (3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees.
- (4) Pub-2010 Public Retirement Plans Mortality Table for General Above Median Healthy and General 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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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 for DARS was 6.10%, a decrease of 0.15% from the prior valuation. The discount rate used to measure the total pension liability for PERS was 6.4%, a decrease of .10% from the prior valuation.

Long-term Rate of Return

For DARS 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. For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates 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	PERS*		DARS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	-	-	0.03%	0.00%
Fixed Income	33%	0.86%	30.19%	0.94%
Equities	51%	3.36%	57.11%	6.43%
Alternative Investments	14%	0.67%	12.67%	0.89%
Real Estate	2%	0.11%	0.00%	-
Total	<u>100%</u>		<u>100%</u>	

* Arithmetic real rates of return

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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 \$385,227 in pension expense related to its participation in PERS and DARS.

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

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 142,796	\$ 70,004
Changes of assumptions	191,889	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	55,601	44,173
Net differences between projected and actual earnings on plan investments	-	1,144,707
Contributions subsequent to the measurement date	<u>256,677</u>	<u>-</u>
Total	<u>\$ 646,963</u>	<u>\$ 1,258,884</u>
	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 151,101	\$ 144,621
Changes of assumptions	888,806	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	168,861	136,669
Net differences between projected and actual earnings on plan investments	-	1,280,976
Contributions subsequent to the measurement date	<u>74,703</u>	<u>-</u>
Total	<u>\$ 1,283,471</u>	<u>\$ 1,562,266</u>

Deferred outflows of resources of \$331,380 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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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 <u>December 31</u>	<u>PERS</u>	<u>DARS</u>
2022	\$ (224,691)	\$ (42,023)
2023	(99,026)	9,237
2024	(357,871)	(130,522)
2025	(187,010)	(190,190)
Total	<u>\$ (868,598)</u>	<u>\$ (353,498)</u>

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:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>Net Pension (Asset) Liability</u>		
		<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PERS	6.40%	\$ 1,229,751	\$ (586,515)	\$ (2,107,600)
DARS	6.10%	2,309,352	470,989	(1,069,168)
Total		<u>\$ 3,539,103</u>	<u>\$ (115,526)</u>	<u>\$ (3,176,768)</u>

At December 31, 2021, the District Attorney had contractually required contributions payable of \$0 to PERS and \$0 to DARS.

(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 Acadia Parish Police Jury, the Lafayette City-Parish Consolidated Government, or the Vermilion Parish Police Jury.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) 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.

(8) Interfund Transactions

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

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 369,241	\$ 100
Title IV-D	-	2,130
Pretrial Diversion	-	367,011
Total	\$ 369,241	\$ 369,241

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.

(9) Pending Litigation

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

(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 to certain employees of the District Attorney's office.

Supplemental salary payments are made by the state directly to the District Attorney and to the Assistant District Attorneys. 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. On-behalf payments in the amount of \$1,057,422 were recorded as revenue and expenditures in the 2021 financial statements.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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

The schedule of compensation, benefits, and other payments to Keith Stutes and Donald Landry District Attorney, for the year ended December 31, 2021 follows:

Keith Stutes			
Salary	\$	5,330	
Benefits - insurance		614	
Benefits - retirement		442	
		442	\$ 6,386
Donald Landry			
Salary		138,067	
Benefits - retirement		11,045	
Reimbursements		142	
Travel		933	
Registration fees		1,500	
		1,500	151,687
On-behalf payments for salaries and fringe benefits:			
Salaries (as allowed by RS 16:10)			62,569
Total			\$ 220,642

(12) 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.

(13) Subsequent Event

In May 2022, the District Attorney became aware of an FBI investigation into the District Attorney's Pretrial Intervention Program. As a result, the District Attorney placed one employee on administrative leave and terminated the contract of someone working within the program pending the outcome of the investigation.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees, services, and commissions	\$ 1,050,000	\$ 922,472	\$ 996,677	\$ 74,205
Intergovernmental revenues -				
Federal grants	90,000	90,000	90,000	-
Local appropriations	3,600,000	3,518,981	3,566,012	47,031
On-behalf payments	1,000,000	1,000,000	1,057,422	57,422
Interest income	11,500	8,471	38,109	29,638
Other revenues	440,000	131,074	16,881	(114,193)
Total revenues	<u>6,191,500</u>	<u>5,670,998</u>	<u>5,765,101</u>	<u>94,103</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	5,550,000	5,303,105	5,193,794	109,311
Operating services	310,000	300,781	281,751	19,030
Material and supplies	82,000	108,626	103,110	5,516
Travel	6,500	47,215	44,767	2,448
Capital outlay	-	60,000	-	60,000
Total expenditures	<u>5,948,500</u>	<u>5,819,727</u>	<u>5,623,422</u>	<u>196,305</u>
Excess (deficiency) of revenues over expenditures	243,000	(148,729)	141,679	290,408
Other financing uses:				
Transfers out	<u>(385,000)</u>	<u>(145,000)</u>	<u>-</u>	<u>145,000</u>
Change in fund balance	(142,000)	(293,729)	141,679	435,408
Fund balance, beginning	<u>2,432,337</u>	<u>2,432,337</u>	<u>2,432,337</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,290,337</u>	<u>\$ 2,138,608</u>	<u>\$ 2,574,016</u>	<u>\$ 435,408</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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)
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 462,000	\$ 433,267	\$ 535,519	\$ 102,252
State grants	238,000	223,198	275,874	52,676
Interest income	500	236	207	(29)
Other revenues	-	-	687	687
Total revenues	<u>700,500</u>	<u>656,701</u>	<u>812,287</u>	<u>155,586</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	670,000	702,658	644,440	58,218
Operating services	80,000	62,220	71,390	(9,170)
Materials and supplies	9,000	5,176	10,461	(5,285)
Travel	3,000	1,162	1,192	(30)
Total expenditures	<u>762,000</u>	<u>771,216</u>	<u>727,483</u>	<u>43,733</u>
Excess (deficiency) of revenues over expenditures	(61,500)	(114,515)	84,804	199,319
Other financing sources:				
Transfers in	-	120,000	-	(120,000)
Change in fund balance	(61,500)	5,485	84,804	79,319
Fund balance, beginning	<u>85,138</u>	<u>85,138</u>	<u>85,138</u>	<u>-</u>
Fund balance, ending	<u>\$ 23,638</u>	<u>\$ 90,623</u>	<u>\$ 169,942</u>	<u>\$ 79,319</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pretrial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Fees, services, and commissions	\$ 665,000	\$ 973,728	\$ 1,035,594	\$ 61,866
Interest income	2,500	1,136	1,946	810
Total revenues	667,500	974,864	1,037,540	62,676
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	665,000	692,101	704,182	(12,081)
Operating services	338,000	237,249	242,604	(5,355)
Material and supplies	50,000	61,005	44,233	16,772
Travel	-	8,926	10,072	(1,146)
Total expenditures	1,053,000	999,281	1,001,091	(1,810)
Excess (deficiency) of revenues over expenditures	(385,500)	(24,417)	36,449	60,866
Other financing sources:				
Transfers in	385,000	25,000	-	(25,000)
Change in fund balance	(500)	583	36,449	35,866
Fund balance, beginning	3,982	3,982	3,982	-
Fund balance, ending	\$ 3,482	\$ 4,565	\$ 40,431	\$ 35,866

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

Plan	Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	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
PERS	2016	0.129133%	\$ 339,915	\$ 739,214	45.98%	92.23%
	2017	0.035191%	72,476	833,823	8.69%	94.15%
	2018	0.091851%	(68,176)	565,360	-12.06%	101.98%
	2019	0.378694%	1,680,780	1,961,312	85.70%	88.86%
	2020	0.318772%	15,006	2,234,129	0.67%	99.89%
	2021	0.334499%	(586,515)	2,095,326	-27.99%	99.89%
DARS	2017	1.808187%	487,708	1,064,573	45.81%	93.57%
	2018	1.961441%	631,176	1,376,230	45.86%	92.92%
	2019	2.827882%	909,738	1,547,457	58.79%	93.13%
	2020	2.808086%	2,224,769	1,552,684	143.29%	84.86%
	2021	2.645523%	470,989	1,452,743	32.42%	84.86%

* The amounts presented have a measurement date of December 31, 2020 for PERS and June 30, 2021 for DARS.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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 Payroll
PERS	2016	\$ 108,395	\$ 108,395	\$ -	\$ 833,823	13.00%
	2017	70,670	70,670	-	565,360	12.50%
	2018	245,164	245,164	-	1,961,312	12.50%
	2019	251,101	251,101	-	2,183,487	11.50%
	2020	273,861	273,861	-	2,235,010	12.25%
	2021	256,677	256,677	-	2,095,326	12.25%
DARS	2017	-	-	-	1,064,573	-
	2018	-	-	-	1,376,230	-
	2019	32,382	32,382	-	1,079,400	3.00%
	2020	32,241	32,241	-	1,552,684	2.08%
	2021	74,703	74,703	-	1,452,743	5.14%

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Required Supplementary Information

(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. Parochial Employees' Retirement System of Louisiana

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2021.
- 2) Changes of Assumptions – The discount rate used to measure the total pension liability for the Parochial Employees' Retirement System was 6.4% for the year ended December 31, 2021, a decrease of 0.10% from the prior year.

B. District Attorneys' Retirement System

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2021.
- 2) Changes of Assumptions – The discount rate used to measure the total pension liability for the District Attorneys' Retirement System was 6.10% for the year ended December 31, 2021, a decrease of 0.15% from the prior year.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Required Supplementary Information (Continued)

(3) Excess of Expenditures Over Appropriations

For the year ended December 31, 2021, the following funds had actual expenditures over appropriations, at the functional level, as follows:

Fund and Function	Budget	Actual	Excess
Title IV-D:			
Operating services	62,220	71,390	(9,170)
Materials and supplies	5,176	10,461	(5,285)
Travel	1,162	1,192	(30)
Pretrial Diversion:			
Personnel services and related benefits	692,101	704,182	(12,081)
Operating services	237,249	242,604	(5,355)
Travel	8,926	10,072	(1,146)

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position
December 31, 2021
With Comparative Totals as of December 31, 2020

	Governmental Activities	
	2021	2020
ASSETS		
Cash and interest-bearing deposits	\$ 2,977,876	\$ 2,571,209
Receivables	220,750	238,818
Prepaid items	51,398	-
Capital assets, net	46,828	64,867
Net pension asset	586,515	-
Total assets	3,883,367	2,874,894
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources - pension	1,930,434	2,296,528
LIABILITIES		
Current liabilities:		
Accounts and other payables	240,546	287,492
Due to others	1,867	1,078
Deferred revenues	223,222	-
Total current liabilities	465,635	288,570
Noncurrent liabilities:		
Net pension liability	470,989	2,239,775
Total liabilities	936,624	2,528,345
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources - pension	2,821,150	1,105,826
NET POSITION		
Net investment in capital assets	46,828	64,867
Restricted for child support programs	169,942	85,138
Restricted for victims assistance and diversionary programs	40,431	3,982
Unrestricted	1,798,826	1,383,264
Total net position	\$ 2,056,027	\$ 1,537,251

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet
Governmental Funds
December 31, 2021
With Comparative Totals as of December 31, 2020

	2021			2020	
	General	Title IV-D	Pretrial Diversion		Total
ASSETS					
Cash and interest-bearing deposits	\$2,390,914	\$ 136,820	\$ 450,142	\$2,977,876	\$2,571,209
Receivables:					
Commissions on fines and forfeitures	102,142	-	-	102,142	197,802
Fees	-	-	-	-	11,804
Grants	-	116,770	-	116,770	28,213
Due from other funds	369,241	-	-	369,241	260,709
Due from others	-	-	1,111	1,111	272
Interest	727	-	-	727	727
Prepaid items	51,398	-	-	51,398	-
Total assets	<u>\$2,914,422</u>	<u>\$ 253,590</u>	<u>\$ 451,253</u>	<u>\$3,619,265</u>	<u>\$3,070,736</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 21,284	\$ -	\$ -	\$ 21,284	\$ 13,470
Accrued liabilities	93,933	81,518	43,811	219,262	274,022
Due to other funds	100	2,130	367,011	369,241	260,709
Due to others	1,867	-	-	1,867	1,078
Deferred revenues	223,222	-	-	223,222	-
Total liabilities	<u>340,406</u>	<u>83,648</u>	<u>410,822</u>	<u>834,876</u>	<u>549,279</u>
Fund balances:					
Nonspendable	51,398	-	-	51,398	-
Restricted for child support programs	-	169,942	-	169,942	85,138
Restricted for victims assistance and diversionary programs	-	-	40,431	40,431	3,982
Unassigned	2,522,618	-	-	2,522,618	2,432,337
Total fund balances	<u>2,574,016</u>	<u>169,942</u>	<u>40,431</u>	<u>2,784,389</u>	<u>2,521,457</u>
Total liabilities and fund balances	<u>\$2,914,422</u>	<u>\$ 253,590</u>	<u>\$ 451,253</u>	<u>\$3,619,265</u>	<u>\$3,070,736</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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			Total	2020
	General	Title IV-D	Pretrial Diversion		
Revenues:					
Fees, services, and commissions	\$ 996,677	\$ -	\$ 1,035,594	\$ 2,032,271	\$ 1,788,296
Intergovernmental revenue-					
Federal and state grants	90,000	811,393	-	901,393	757,258
Local appropriations	3,566,012	-	-	3,566,012	3,612,957
On-behalf payments	1,057,422	-	-	1,057,422	1,061,174
Interest income	38,109	207	1,946	40,262	12,860
Other revenues	16,881	687	-	17,568	10,737
Total revenues	<u>5,765,101</u>	<u>812,287</u>	<u>1,037,540</u>	<u>7,614,928</u>	<u>7,243,282</u>
Expenditures:					
Current -					
 General government - judicial:					
Personnel services and related benefits	5,193,794	644,440	704,182	6,542,416	6,650,885
Operating services	281,751	71,390	242,604	595,745	730,407
Material and supplies	103,110	10,461	44,233	157,804	132,868
Travel	44,767	1,192	10,072	56,031	10,810
Capital outlay	-	-	-	-	63,482
Total expenditures	<u>5,623,422</u>	<u>727,483</u>	<u>1,001,091</u>	<u>7,351,996</u>	<u>7,588,452</u>
Excess (deficiency) of revenues over expenditures	<u>141,679</u>	<u>84,804</u>	<u>36,449</u>	<u>262,932</u>	<u>(345,170)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	410,000
Transfer out	-	-	-	-	(410,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in fund balances	141,679	84,804	36,449	262,932	(345,170)
Fund balances, beginning	<u>2,432,337</u>	<u>85,138</u>	<u>3,982</u>	<u>2,521,457</u>	<u>2,866,627</u>
Fund balances, ending	<u>\$ 2,574,016</u>	<u>\$ 169,942</u>	<u>\$ 40,431</u>	<u>\$ 2,784,389</u>	<u>\$ 2,521,457</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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			
Revenues:					
Fees, services, and commissions	\$ 1,050,000	\$ 922,472	\$ 996,677	\$ 74,205	\$ 1,161,038
Intergovernmental revenues -					
Federal grants	90,000	90,000	90,000	-	124,500
Local appropriations	3,600,000	3,518,981	3,566,012	47,031	3,612,957
On-behalf payments	1,000,000	1,000,000	1,057,422	57,422	1,061,174
Interest income	11,500	8,471	38,109	29,638	10,781
Other revenues	440,000	131,074	16,881	(114,193)	10,359
Total revenues	<u>6,191,500</u>	<u>5,670,998</u>	<u>5,765,101</u>	<u>94,103</u>	<u>5,980,809</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	5,550,000	5,303,105	5,193,794	109,311	5,384,285
Operating services	310,000	300,781	281,751	19,030	313,701
Material and supplies	82,000	108,626	103,110	5,516	91,262
Travel	6,500	47,215	44,767	2,448	7,905
Capital outlay	-	60,000	-	60,000	63,482
Total expenditures	<u>5,948,500</u>	<u>5,819,727</u>	<u>5,623,422</u>	<u>196,305</u>	<u>5,860,635</u>
Excess (deficiency) of revenues over expenditures	243,000	(148,729)	141,679	290,408	120,174
Other financing uses:					
Transfers out	(385,000)	(145,000)	-	145,000	(410,000)
Change in fund balance	(142,000)	(293,729)	141,679	435,408	(289,826)
Fund balance, beginning	<u>2,432,337</u>	<u>2,432,337</u>	<u>2,432,337</u>	-	<u>2,722,163</u>
Fund balance, ending	<u>\$ 2,290,337</u>	<u>\$ 2,138,608</u>	<u>\$ 2,574,016</u>	<u>\$ 435,408</u>	<u>\$ 2,432,337</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

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			Variance with Final Budget Positive (Negative)	2020
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ 462,000	\$ 433,267	\$ 535,519	\$ 102,252	\$ 417,620
State grants	238,000	223,198	275,874	52,676	215,138
Interest income	500	236	207	(29)	806
Other revenues	-	-	687	687	378
Total revenues	<u>700,500</u>	<u>656,701</u>	<u>812,287</u>	<u>155,586</u>	<u>633,942</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	670,000	702,658	644,440	58,218	606,125
Operating services	80,000	62,220	71,390	(9,170)	74,095
Materials and supplies	9,000	5,176	10,461	(5,285)	8,291
Travel	3,000	1,162	1,192	(30)	2,905
Total expenditures	<u>762,000</u>	<u>771,216</u>	<u>727,483</u>	<u>43,733</u>	<u>691,416</u>
Excess (deficiency) of revenues over expenditures	(61,500)	(114,515)	84,804	199,319	(57,474)
Other financing sources:					
Transfers in	-	120,000	-	(120,000)	-
Change in fund balance	(61,500)	5,485	84,804	79,319	(57,474)
Fund balance, beginning	<u>85,138</u>	<u>85,138</u>	<u>85,138</u>	<u>-</u>	<u>142,612</u>
Fund balance, ending	<u>\$ 23,638</u>	<u>\$ 90,623</u>	<u>\$ 169,942</u>	<u>\$ 79,319</u>	<u>\$ 85,138</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pretrial 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			
Revenues:					
Intergovernmental revenues-					
Fees, services, and commissions	\$ 665,000	\$ 973,728	\$1,035,594	\$ 61,866	\$ 627,258
Interest income	2,500	1,136	1,946	810	1,273
Total revenue	<u>667,500</u>	<u>974,864</u>	<u>1,037,540</u>	<u>62,676</u>	<u>628,531</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	665,000	692,101	704,182	(12,081)	660,475
Operating services	338,000	237,249	242,604	(5,355)	342,611
Material and supplies	50,000	61,005	44,233	16,772	33,315
Travel	-	8,926	10,072	(1,146)	-
Total expenditures	<u>1,053,000</u>	<u>999,281</u>	<u>1,001,091</u>	<u>(1,810)</u>	<u>1,036,401</u>
Excess (deficiency) of revenues over expenditures	(385,500)	(24,417)	36,449	60,866	(407,870)
Other financing sources:					
Transfers in	<u>385,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>410,000</u>
Change in fund balance	(500)	583	36,449	35,866	2,130
Fund balance, beginning	<u>3,982</u>	<u>3,982</u>	<u>3,982</u>	<u>-</u>	<u>1,852</u>
Fund balance, ending	<u>\$ 3,482</u>	<u>\$ 4,565</u>	<u>\$ 40,431</u>	<u>\$ 35,866</u>	<u>\$ 3,982</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

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

Cash Basis Presentation	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts from:		
Criminal Court Costs/Fees -		
City Court of Lafayette	\$ 6,047	\$ 4,194
Lafayette Parish Sheriff	47,428	41,623
Acadia Parish Sheriff	30,721	21,826
City Court of Kaplan	160	140
Crowley City Court	2,424	2,331
Rayne City Court	2,136	1,963
Abbeville City Court	627	467
Vermillion Parish Sheriff	18,366	14,646
Bond Fees -		
Lafayette Parish Sheriff	143,879	105,811
Acadia Parish Sheriff	40,467	36,525
Vermillion Parish Sheriff	29,457	37,020
Criminal Fines (Other) -		
Lafayette Parish Sheriff	49,315	29,775
Acadia Parish Sheriff	21,682	14,700
Vermillion Parish Sheriff	12,903	10,745
City Court of Lafayette	9,207	6,521
Pretrial Diversion Program Fees	505,817	525,962
Service/Collection Fees	630	-
Total Receipts	<u>\$ 921,266</u>	<u>\$ 854,249</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

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>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 1,083,382	\$ 997,847
Add: Collections		
Bond Fees	45,517	8,894
Asset Forfeiture/Sale	216,260	287,226
Restitution	267,638	225,198
Other (worthless checks)	<u>27,251</u>	<u>40,161</u>
Subtotal Collections	<u>556,666</u>	<u>561,479</u>
Less: Disbursements to Governments and Nonprofits		
Bond Fees -		
Vermillion Parish Sheriff	618	7,798
Lafayette Parish Sheriff	8,792	-
Indigent Defender's Office	7,528	6,239
Vermillion Parish Clerk of Court	30	60
Lafayette Parish Criminal Court	8,792	-
Vermillion Parish Criminal Court	618	7,798
Asset Forfeiture/Sale -		
Kaplan Police Department	3,721	-
Vermillion Parish Police Jury	7,908	5,026
Abbeville Police Department	9,614	-
Vermillion Parish Municipal Task Force	10,388	15,079
Acadia Parish Criminal Court Fund	3,787	3,488
Acadia Parish Clerk of Court	1,308	-
Acadia Parish Sheriff	6,827	5,792
Crowley Police Department	3,181	4,672
Rayne Police Department	1,352	-
Lafayette Metro Narcotics	2,041	-
Lafayette Parish Criminal Court Fund	39,840	52,587
Broussard Police Department	2,567	3,122
Carencro Police Department	-	2,093
Louisiana State Police	97,491	-
Lafayette Parish Sheriff	11,865	115,137
Lafayette City Police	5,557	37,410
Lafayette Parish Clerk of Court	5,166	1,795

(continued)

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
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>
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	42,257	9,358
Asset Forfeiture/Sale	51,475	61,101
Less: Disbursements to Individuals/3rd Party Collection or		
Restitution Payments to Individuals	270,162	231,070
Other Disbursements to Individuals	<u>39,316</u>	<u>92,322</u>
Subtotal Disbursements/Retainage	<u>642,201</u>	<u>661,947</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 997,847</u>	<u>\$ 897,379</u>

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

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucat, CPA - retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 394-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRPCAS.COM

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 Donald Landry
District Attorney of the Fifteenth Judicial District
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
Lafayette, 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 Fifteenth 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.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of current and prior year audit findings and managements corrective action plan as items 2021-001 and 2021-002 that we considered to be material weaknesses.

Report on 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 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*.

District Attorney's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on 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 managements 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 FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan

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: 2014

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

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

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

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

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

CAUSE: The lack of adequate written policies and procedures resulted in inconsistent and incomplete documentation being maintained in participant files.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan (Continued)

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-

No compliance findings reported.

Part II. Prior Year Findings

A. Internal Control Findings-

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2014

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-

No compliance findings reported.

**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**

Lafayette, Louisiana

Agreed-Upon Procedures Report

Year Ended December 31, 2021

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70665
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KSRCPAS.COM

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

District Attorney of the Fifteenth 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 Assessor's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the fifteenth 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 15th 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 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.
 - 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 referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

Bank Reconciliations

3. We obtained a listing of the 15th 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 15th District Attorney's main operating account. We selected the 15th 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, obtain and inspect 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)

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)

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 15th 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

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 obtain 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. We obtained 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. We randomly selected 5 reimbursements, we obtained 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, we observed 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).
 - b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) We observed 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

- 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 15th 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 15th 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

- 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

(The 15th 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

- 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 (if applicable) on the listing, obtained supporting documentation, and observed that the 15th District Attorney reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the 15th District Attorney is domiciled.
- 24. Observed that the 15th 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

- 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

- 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:

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

Written Policies and Procedures

1. The 15th District Attorney's written policies and procedures do not include sufficient information regarding how vendors are added to the vendor list.

Management's response: The 15th District Attorney will update the written policies and procedures to include sufficient information on how vendors are added to the vendor list.

2. The 15th District Attorney's written policies and procedures do not include sufficient information on management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.

Management's response: The 15th District Attorney will update the written policies and procedures to include information regarding management's actions to determine the completeness of all collections for each type of revenue or agency fund addition.

3. The 15th District Attorney's policies and procedures do not include sufficient information regarding sexual harassment, including R.S. 42:342-344 requirements: Agency responsibilities and prohibitions, annual employee training, and annual reporting.

Management's response: The 15th District Attorney will update their written policies and procedures to include sexual harassment, including R.S. 42:342-344 requirements: Agency responsibilities and prohibitions, annual employee training, and annual reporting.

Bank Reconciliations

4. The 15th District Attorney's bank reconciliations do not include evidence (e.g., initialed and dated) that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

Management's response: Management will include evidence (e.g., initialed and dated) that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

5. Both bank reconciliations tested that had outstanding items greater than 12 months did not have evidence of management researching items.

Management's response: Management will provide documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections

6. The 15th District Attorney's management did not provide a copy of the bond or insurance policy for theft covering all employees who have access to cash.

Management's response: Management will possess a bond or insurance policy for theft covering all employees who have access to cash.

7. One of the five deposit locations selected for testing have the same individual responsible for collecting cash is responsible for preparing/making bank deposits, posting collection entries to the general ledger, and reconciling cash collections to the general ledger.

Management's response: Based on the size of the District Attorney and the cost-benefit of additional personnel, it will not be feasible to achieve complete segregation of duties.

8. Eight out of the nine deposits tested did not issue sequentially prenumbered receipts.

Management's response: Management will sequentially prenumber all collection receipts.

9. Title IV- Both deposits tested did not include a deposit slip.

Management's response: The District Attorney will include deposit slips.

10. Lafayette- Operating Account One out of the two deposits had no indication of payment; therefore, it was unable to be determined if the deposit was made timely.

Management's response: Management will document receipt of payment and will implement a policy that all collections be deposited not more than one day after collection.

11. Acadia Parish Asset Forfeiture- One out of the two deposits had no indication of payment; therefore, it was unable to be determined if the deposit was made timely.

Management's response: Management will document receipt of payment and will implement a policy that all collections be deposited not more than one day after collection.

12. Pretrial- One out of the two deposits had no indication of payment; therefore, it was unable to be determined if the deposit was made timely.

Management's response: Management will document receipt of payment and will implement a policy that all collections be deposited not more than one day after collection.

Disbursements

13. Title IV- disbursement location does not have appropriate segregation of duties. The employee responsible for processing payments can also add/modify vendor files and is responsible for periodically reviewing changes to vendor files.

Management's response: Based on the size of the District Attorney and the cost-benefit of additional personnel, it will not be feasible to achieve complete segregation of duties.

14. Lafayette- does not have appropriate segregation of duties. One person is involved in initiating a purchase request, approving a purchase, and placing an order/making a purchase.

Management's response: Based on the size of the District Attorney and the cost-benefit of additional personnel, it will not be feasible to achieve complete segregation of duties.

Credit Cards

15. Out of the six credit cards tested, one credit card had finance charges and late fees assessed on its statement.

Management's response: The 15th District Attorney's management will ensure that bills are paid timely to not incur late fees.

16. Out of the eight transactions tested on the monthly statement, one transaction was not supported by an original itemized receipt, nor written documentation of the business/public purpose.

Management's response: Management will support all transactions with an itemized receipt and with written documentation of the business/public purpose

Travel and Travel-Related Expense Reimbursements

17. All the reimbursements selected did not have evidence of being reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

Management's response: The 15th District Attorney will have management, or someone other than the person receiving the reimbursement, review and approve, in writing, all reimbursements.

18. Two of the transactions selected had a higher reimbursement rate than those rates established either by the State of Louisiana or the U.S. General Services Administration.

Management's response: Management will set the reimbursement rate no more than those rates established either by the State of Louisiana or the U.S. General Services Administration.

Contracts

19. Of the four contracts tested, one contract did not have an invoice and payment that agreed to the contract terms.

Management's response: Management will possess and maintain up-to-date documentation for all contracts.

Fraud Notice

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

Management's response: Management will post the fraud notice on their website.

Sexual Harassment

21. The entity does not have a sexual harassment report for the current fiscal period.

Management's response: Management will comply with annual reporting requirements and include applicable requirements of R.S. 42:344:

We were engaged by The District Attorney of the Fifteenth 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 of The District Attorney of the Fifteenth 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