

BASIC FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT

DISTRICT ATTORNEY OF THE FOURTEENTH  
JUDICIAL DISTRICT  
CALCASIEU PARISH, LOUISIANA  
December 31, 2023

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***REQUIRED SUPPLEMENTAL INFORMATION – PART I***

***MANAGEMENT'S DISCUSSION AND ANALYSIS***

District Attorney of the Fourteenth Judicial District  
Calcasieu Parish, Louisiana  
Management's Discussion and Analysis  
December 31, 2023

As management of the District Attorney of the Fourteenth Judicial District, Calcasieu Parish, Louisiana ("District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the year ended December 31, 2023. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with an analysis of the District Attorney's short-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained in this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The District Attorney also includes additional information to supplement the basic financial statements.

### **1. Government-Wide Financial Statements**

Government-wide financial statements are designed to provide readers a concise "entity-wide" Statement of Net Position and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

- A. The *Statement of Net Position* presents information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or weakening.
- B. The Statement of Activities presents information showing how the District Attorney's net assets change during the most recent fiscal year. All changes in assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

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Calcasieu Parish, Louisiana  
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**1. Government-Wide Financial Statements – (Continued)**

***Government-Wide Financial Analysis***

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The District Attorney's assets exceeded its liabilities by \$8,033,582 and \$7,661,196 for the years ended December 31, 2023 and 2022, respectively. Of these amounts, \$7,423,205 and \$6,951,312 are unrestricted.

A portion of the District Attorney's net position (5.7% for 2023 and 3.9% for 2022) reflects the investment in capital assets (e.g., equipment, furniture, vehicles, etc.). The District Attorney uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

A portion of the District Attorney's net position (1.9% for 2023 and 5.4% for 2022) is restricted for the use of the special revenue program (Worthless Checks).

The remaining balance of unrestricted net position may be used to meet the District Attorney's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District Attorney is reporting a positive balance in net position.

The analysis in Table 1 and Table 2 below focus on the summary of net position and summary of changes in net position for the District Attorney's governmental activities.

Table 1  
Summary of Net Position  
Governmental Activities

	2023	2022	Increase (Decrease)	Percentage Change
Current and other assets	\$ 7,671,017	\$ 7,444,917	\$ 226,100	3.04%
Capital assets, net	559,087	436,537	122,550	28.07%
Total assets	<u>8,230,104</u>	<u>7,881,454</u>	<u>348,650</u>	4.42%
Current and other liabilities	91,751	78,979	12,772	16.17%
Lease liabilities	19,555	20,548	(993)	-4.83%
SBITA liabilities	85,216	120,731	(35,515)	-29.42%
Total liabilities	<u>196,522</u>	<u>220,258</u>	<u>(23,736)</u>	-10.78%
Net position:				
Net investment in capital assets	454,316	295,258	159,058	53.87%
Restricted	156,061	414,626	(258,565)	-62.36%
Unrestricted	7,423,205	6,951,312	471,893	6.79%
Total net position	<u>\$ 8,033,582</u>	<u>\$ 7,661,196</u>	<u>\$ 372,386</u>	4.86%

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**1. Government-Wide Financial Statements – (Continued)**

***Government-Wide Financial Analysis – (Continued)***

The results of this year's operations for the District Attorney as a whole are reported in the Statement of Activities. Table 2 details the information from that statement and compares it to fiscal year 2022. As reported in the Statement of Activities, the cost of all governmental activities this year was \$9,768,173 compared to \$9,604,828 in the prior year. The Government Activities of the District Attorney include judicial and prosecution activities. Commissions on fines and forfeitures, license fees and enrollment fees fund these government activities. Table 2 below illustrates the District Attorney's major revenue and expenditures related to those functions typically associated with governments.

Table 2  
Summary of Changes in Net Position  
Governmental Activities

	2023	2022	Increase (Decrease)	Percentage Change
Revenues:				
Program revenue:				
Fees, fines and charges for services	\$ 1,966,611	\$ 1,340,554	\$ 626,057	46.70%
On-behalf payments	7,784,705	7,884,122	(99,417)	-1.26%
General revenue:				
Interest earnings	87,865	30,292	57,573	190.06%
Restitution	19,037	51,798	(32,761)	-63.25%
Loss on sale of assets	-	(1,752)	1,752	-100.00%
Other revenues	282,342	22,665	259,677	1145.72%
Total revenue	<u>10,140,560</u>	<u>9,327,679</u>	<u>812,881</u>	8.71%
Function/Program Expenses:				
Judicial/prosecution				
Salaries, wages and benefits	7,784,705	7,884,122	(99,417)	-1.26%
Salaries and benefits paid to Calcasieu Parish	550,000	550,000	-	0.00%
Communications and technology	138,879	281,764	(142,885)	-50.71%
Court trial/expense	9,146	26,854	(17,708)	-65.94%
Dues	75,509	52,307	23,202	44.36%
Joint service agreements	30,000	18,000	12,000	66.67%
Legal and other professional	93,856	87,329	6,527	7.47%
Office	178,984	231,700	(52,716)	-22.75%
Pretrial diversion/Victim assistance programs	268,939	142,955	125,984	88.13%
Restitution	349,036	50,598	298,438	589.82%
Other expense	7,164	-	7,164	0.00%
Travel and seminars	94,897	102,867	(7,970)	-7.75%



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**1. Government-Wide Financial Statements – (Continued)**

***Government-Wide Financial Analysis – (Continued)***

	2023	2022	Increase (Decrease)	Percentage Change
Vehicles	21,166	20,935	231	1.10%
Depreciation	80,260	59,999	20,261	33.77%
Amortization	82,172	93,185	(11,013)	-11.82%
Interest	3,461	2,213	1,248	56.39%
Total expenses	<u>9,768,173</u>	<u>9,604,828</u>	<u>163,346</u>	1.70%
Change in net position	372,386	(277,149)		
Net position - beginning	<u>7,661,196</u>	<u>7,938,345</u>		
Net position - ending	<u>\$ 8,033,582</u>	<u>\$ 7,661,196</u>		

**2. Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

A. Governmental funds are used to account for most of the District Attorney's basic services reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances remaining at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on pages 22 and 24.

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**2. Fund Financial Statements – (Continued)**

- B. Fiduciary funds are used to account for assets that are received and held in trust for other governmental agencies. These funds are from seizures and programs and are disbursed upon order of the court documents or program documents to the governmental agencies or returned to the defendants.

***Financial Analysis of the Governmental Funds***

The District Attorney's Governmental Funds reported ending fund balances of \$7,579,266 for the year ending 2023 and \$7,365,938, for the year ending 2022. The District Attorney retains a reasonable surplus in the General Fund for unforeseen future emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions. The District Attorney experienced an increase in bond and asset forfeitures. This is resulting from 1) the new administration's focus to obtain bond forfeiture revenue available to them and 2) catching up from the backlog of bond forfeitures due to shutdowns caused by the pandemic and hurricanes.

**3. Capital Assets**

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2023 and 2022 amounted to \$454,316 and \$295,258, respectively (net of accumulated depreciation). This investment in capital assets includes equipment, automobiles, furniture, leasehold improvements, training facilities, and right of use assets less related debt. These right of use assets are a result of the District Attorney adopting GASB 87 and 96 in 2022.

Capital asset additions totaled \$284,982 and \$464,492 and depreciation expense was \$162,431 and \$153,184 for the years ended 2023 and 2022, respectively.

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### 3. Capital Assets

Table 3 below shows the change in capital assets for the year ended December 31, 2023:

Table 3  
Capital Assets at Year End

	2023	2022	Increase (Decrease)
Governmental activities:			
Transportation equipment	\$ 199,693	\$ 128,923	\$ 70,770
Furniture and fixtures	276,560	276,560	-
Office equipment	1,185,544	1,285,399	(99,855)
Software	11,731	11,731	-
Leasehold improvements	168,337	168,337	-
Right of use leased assets	35,549	44,138	(8,589)
Intangible right of use software arrangements	265,152	239,681	25,471
Total at historical cost	<u>2,142,566</u>	<u>2,154,769</u>	<u>(12,203)</u>
Less accumulated depreciation:			
Transportation equipment	110,400	98,023	12,377
Furniture and fixtures	263,420	257,457	5,963
Office equipment	872,121	1,096,636	(224,515)
Software	11,270	4,596	6,674
Leasehold improvements	168,336	168,336	-
Right of use leased assets	16,830	23,797	(6,967)
Intangible right of use software arrangements	141,102	69,388	71,714
Total accumulated depreciation and amortization	<u>1,583,479</u>	<u>1,718,233</u>	<u>(134,754)</u>
Governmental activities capital assets, net	<u>\$ 559,087</u>	<u>\$ 436,536</u>	<u>\$ 122,551</u>

Additional information on the District Attorney's capital assets can be found in Note 5 of the audit report.

### 4. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 through 43 of this report.

District Attorney of the Fourteenth Judicial District  
Calcasieu Parish, Louisiana  
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December 31, 2023

## 5. Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found beginning on page 44 of this report.

- a. Budgetary Comparison Schedules – The District Attorney adopts an annual appropriated budget for the General Fund and Other Major Governmental Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget beginning on page 45.
- b. Analysis of Significant Budget Variances in the General Fund:
  - i. Revenues:
    1. Fines, forfeitures, program fees and intergovernmental revenues are estimated during the budget amendment process, which occurs during the month of November. Information regarding actual General Fund revenues becomes available only upon receipt from the disbursing agencies after year-end. Comparison of final budgetary amounts with actual amounts resulted in a favorable variance of \$394,728 related to these general revenues due to various sources providing more than anticipated during the budget process.
    2. Other revenues, including interest, intergovernmental revenue, technology grant, and miscellaneous income, provided for an unfavorable final budget variance of \$201,240 due to various sources providing less than anticipated income during the budget process.
  - ii. Expenditures:
    1. Budget variances for expenditures result from differences between anticipated expenditures and unexpected occurrences during the year. Comparison of final budgetary amounts with actual amounts resulted in a favorable variance of \$269,329 due to various expenditures being less than anticipated during the budget process.

## 6. Economic Factors and Next Year's Budget

The following factors were considered in preparing the District Attorney's budget for the 2024 fiscal year:

It is anticipated that the revenues in the General fund will increase in 2024. Bond forfeiture revenue will continue to increase as we remain focused on collecting from the backlog of bond forfeitures caused by pandemic and hurricane shutdowns. Pre-trial Intervention revenue is expected to increase as a result of the 2023 implementation of the LA Learning program. Intergovernmental revenue is expected to increase as a result of the line appropriation granted to our office for information technology server upgrades from House Bill No. 560's State Aid to Local Government Entities. In addition, an increase in on behalf payments revenue is expected due to the rise in salaries as we have implemented a pay scale for exempt and non-exempt

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employees, which defines a certain range of pay based on experience, education and longevity. There is also a plan to provide annual raises to compensate for cost of living/inflation increases.

Management expects expenditures to increase in the General Fund primarily due to the increase in salaries expense as discussed above. An increase in capital outlay will also occur arising from the aid provided in House Bill No. 560, also discussed above.

## **7. Request for Information**

This financial report is designed to provide a general overview of the District Attorney's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lisa Aguiard, 901 Lakeshore Dr, Lake Charles, Louisiana, 70601.

***INDEPENDENT AUDITORS' REPORT***



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

## INDEPENDENT AUDITORS' REPORT

Honorable Stephen C. Dwight  
District Attorney of the  
Fourteenth Judicial District  
Calcasieu Parish, 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 Fourteenth Judicial District, as a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, as a component unit of the Calcasieu Parish Police Jury, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney of the Fourteenth Judicial District, as a component unit of the Calcasieu Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Honorable Stephen C. Dwight  
District Attorney of the Fourteenth Judicial District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, 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.

### **Auditors' 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 auditors' 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 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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



Honorable Stephen C. Dwight  
District Attorney of the Fourteenth Judicial District

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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, basic financial statements. The schedule of compensation, benefits and other payments to agency head and the justice system funding schedules for collecting/disbursing and for receiving entities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with Government Auditing Standards, we have also issued our report dated May 1, 2024, on our consideration of the District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, 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 of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, 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 District Attorney of the Fourteenth Judicial District's, as a component unit of the Calcasieu Parish Police Jury, internal control over financial reporting and compliance.

*Joyly, Williams, Co., LLP*

Lake Charles, Louisiana  
May 1, 2024

***BASIC FINANCIAL STATEMENTS***

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF NET POSITION  
December 31, 2023**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,286,059
Investments	5,131,356
Intergovernmental receivable	16,648
Receivables	137,458
Prepays	99,496
Capital assets, net of accumulated depreciation/amortization	559,087
Total assets	<u>\$ 8,230,104</u>
 <b>LIABILITIES</b>	
Accounts payable	\$ 91,751
Current portion of lease liabilities	8,323
Current portion of subscription based IT arrangement liabilities	47,991
Long-term liabilities:	
Lease liabilities	11,232
Subscription based IT arrangement liabilities	37,225
Total liabilities	<u>196,522</u>
 <b>NET POSITION</b>	
Invested in capital assets, net of related debt	454,316
Restricted for:	
Special revenue program	156,061
Unrestricted	7,423,205
Total net position	<u>8,033,582</u>
Total liabilities and net position	<u>\$ 8,230,104</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judicial/Prosecution	\$ 9,768,173	\$ 1,966,611	\$ 7,784,705	\$ (16,857)
Total Governmental Activities	\$ 9,768,173	\$ 1,966,611	\$ 7,784,705	(16,857)
General revenues:				
				87,865
				19,037
				282,341
			Total general revenues and special items	389,243
			Change in net position	372,386
			Net position at beginning of year	7,661,196
			Net position end of year	\$ 8,033,582

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
December 31, 2023**

	Governmental Funds		
	General Fund	Non-Major Special Revenue Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,129,998	\$ 156,061	\$ 2,286,059
Investments	5,131,356	-	5,131,356
Intergovernmental receivable	16,648	-	16,648
Receivables	137,458	-	137,458
Prepays	99,496	-	99,496
	<u>\$ 7,514,956</u>	<u>\$ 156,061</u>	<u>\$ 7,671,017</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts payable	\$ 91,751	\$ -	\$ 91,751
Total Liabilities	<u>91,751</u>	<u>-</u>	<u>91,751</u>
Fund Balance:			
Assigned	-	156,061	156,061
Unassigned	7,423,205	-	7,423,205
Total Fund Balance	<u>7,423,205</u>	<u>156,061</u>	<u>7,579,266</u>
	<u>\$ 7,514,956</u>	<u>\$ 156,061</u>	<u>\$ 7,671,017</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
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**RECONCILIATION OF THE BALANCE SHEET -  
GOVERNMENTAL FUNDS - TO THE STATEMENT OF NET POSITION  
December 31, 2023**

FUND BALANCE OF GOVERNMENTAL FUNDS		\$ 7,579,266
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital asset used in governmental activities are not financial  
resources and, therefore, are not reported in the funds.

Cost of capital assets	2,142,566	
Less - accumulated depreciation and amortization:		
Moveable property	(1,425,547)	
Right-of-use leased assets	(16,830)	
Intangible right-of-use subscription based IT arrangements	<u>(141,102)</u>	559,087

Long-term liabilities used in governmental activities are not financial  
uses and therefore are not reported in the funds.

Lease liabilities	(19,555)	
Subscription based IT arrangement liabilities	<u>(85,216)</u>	<u>(104,771)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 8,033,582</u>
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See accompanying notes and independent auditors' report.

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2023**

	Governmental Funds		
	General Fund	Non-Major Special Revenue Fund	Total
<b>Revenues:</b>			
Fines and forfeitures	\$ 1,714,196	\$ -	\$ 1,714,196
Collection fees	-	56,588	56,588
Enrollment fees	195,827	-	195,827
Restitution	-	19,037	19,037
Interest	73,019	14,846	87,865
Miscellaneous income	282,342	-	282,342
On-behalf payments:			
State government	1,381,271	-	1,381,271
Parish government	6,403,434	-	6,403,434
Total revenues	<u>10,050,089</u>	<u>90,471</u>	<u>10,140,560</u>
<b>Expenditures:</b>			
Current:			
Salaries, wages and benefits	7,784,705	-	7,784,705
Salaries and benefits paid to Calcasieu Parish	550,000	-	550,000
Communications and technology	138,879	-	138,879
Dues, subscriptions and assessments	75,509	-	75,509
Joint service agreements	30,000	-	30,000
Legal and other professional	93,856	-	93,856
Office	178,984	-	178,984
Court/trial expense	9,146	-	9,146
Pretrial diversion/Victim assistance programs	268,939	-	268,939
Restitution	-	349,036	349,036
Travel and seminars	94,897	-	94,897
Vehicles	21,166	-	21,166
Other	7,164	-	7,164
Capital outlay	284,982	-	284,982
Debt service:			
Principal retirement	70,815	-	70,815
Interest	3,461	-	3,461
Total expenditures	<u>9,612,503</u>	<u>349,036</u>	<u>9,961,539</u>
Deficiency of revenues over expenditures	437,586	(258,565)	179,021
<b>OTHER FINANCING SOURCES</b>			
Issuance of leases	8,836	-	8,836
Issuance of subscription based IT arrangements	25,471	-	25,471
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>34,307</u>	<u>-</u>	<u>34,307</u>
Net change in fund balance	471,893	(258,565)	213,328
FUND BALANCES - BEGINNING OF PERIOD	<u>6,951,312</u>	<u>414,626</u>	<u>7,365,938</u>
FUND BALANCES - END OF PERIOD	<u>\$ 7,423,205</u>	<u>\$ 156,061</u>	<u>\$ 7,579,266</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUE,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2023**

Total net change in fund balances - governmental fund - per the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$	213,328
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Amounts reported for governmental activities in the Statement  
of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceed depreciation/amortization expense in the current period.

Capital asset purchases	284,982	
Depreciation expense of movable property	(80,260)	
Amortization expense for intangible assets	(82,172)	
	122,550	122,550

The issuance of long-term obligations provides current financial resources to governmental funds and has no effect on net assets. These amounts are reported in the governmental funds as a source of funds. These amounts are not shown as revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

Issuance of leases	(8,836)	
Issuance of subscription based IT arrangements	(25,471)	
	(34,307)	(34,307)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on lease liabilities	9,829	
Principal payments on subscription based IT arrangements	60,986	
	70,815	70,815

Change in net position of governmental activities	\$	372,386
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See accompanying notes and independent auditors' report.



**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
For the Year Ended December 31, 2023**

	<u>SANE</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Restitution</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 68,462	\$ 414,186	\$ 4,006	\$ 486,654
Receivables	<u>-</u>	<u>279,472</u>	<u>-</u>	<u>-</u>	<u>279,472</u>
Total assets	<u>\$ -</u>	<u>\$ 347,934</u>	<u>\$ 414,186</u>	<u>\$ 4,006</u>	<u>\$ 766,126</u>
<b>LIABILITIES</b>					
Due to others	<u>\$ -</u>	<u>\$ 336,993</u>	<u>\$ 111,462</u>	<u>\$ -</u>	<u>\$ 448,455</u>
Total liabilities	-	336,993	111,462	-	448,455
<b>NET POSITION</b>					
Restricted for:					
Individuals, organizations, and other governments	<u>-</u>	<u>10,941</u>	<u>302,724</u>	<u>4,006</u>	<u>317,671</u>
Total net position	<u>-</u>	<u>10,941</u>	<u>302,724</u>	<u>4,006</u>	<u>317,671</u>
Total liabilities and net position	<u>\$ -</u>	<u>\$ 347,934</u>	<u>\$ 414,186</u>	<u>\$ 4,006</u>	<u>\$ 766,126</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**COMBINING STATEMENT OF CHANGES FIDUCIARY NET POSITION  
For the Year Ended December 31, 2023**

	<u>SANE</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Restitution</u>	<u>Total</u>
<b>ADDITIONS:</b>					
Forfeitures	\$ -	\$ 1,425,387	\$ 1,067,604	\$ -	\$ 2,492,991
Restitution	-	-	-	248,760	248,760
SANE	117,500	-	-	-	117,500
Interest income	-	258	1,796	92	2,146
Total additions	<u>117,500</u>	<u>1,425,645</u>	<u>1,069,400</u>	<u>248,852</u>	<u>2,861,397</u>
<b>DEDUCTIONS:</b>					
Bank service charges	-	-	7	-	7
Disbursements	117,500	1,417,757	1,186,859	248,761	2,970,877
Refunds	-	-	187,064	-	187,064
Total deductions	<u>117,500</u>	<u>1,417,757</u>	<u>1,373,930</u>	<u>248,761</u>	<u>3,157,948</u>
Change in fiduciary position	-	7,888	(304,530)	91	(296,551)
Net position, beginning of year	<u>-</u>	<u>3,053</u>	<u>607,254</u>	<u>3,915</u>	<u>614,222</u>
Net position, end of year	<u>\$ -</u>	<u>\$ 10,941</u>	<u>\$ 302,724</u>	<u>\$ 4,006</u>	<u>\$ 317,671</u>

See accompanying notes and independent auditors' report.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 1 – INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fourteenth Judicial District (“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, is the legal advisor to the grand jury, and 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 Fourteenth Judicial District encompasses the parish of Calcasieu, Louisiana.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the District Attorney have been prepared in conformity with the United States generally accepted accounting principles (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

For the financial reporting purposes, in conformance with governmental accounting standards, the District Attorney is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

As the governing authority of the Parish, for reporting purposes, the Calcasieu Parish Police Jury (“Police Jury”) is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, (c) fiscally dependent, (d) and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental accounting standards established criteria for determining which component units should be considered part of the Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The governmental accounting standards have set forth criteria to be considered in determining financial accountability. These criteria include:

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

B. REPORTING ENTITY – (Continued)

1. Appointing a voting majority of an organization’s governing body, and
  - a. The ability of the Police Jury to impose its will on the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury and pose a financial benefit or burden to the Police Jury.
3. Organizations for which the reporting entity’s financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Police Jury’s financial statements would be misleading if data of the District Attorney were not included because of the nature or significance of the relationship, the District Attorney was determined to be a component unit of the Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Police Jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

This District Attorney’s basic financial statements include both government-wide and fund financial statements.

**A. *Government-Wide Financial Statements***

The District Attorney’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the District Attorney. Separate financial statements are provided for governmental funds and fiduciary funds. However, data from fiduciary funds are not incorporated in the government-wide financial statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District Attorney’s assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

**A. *Government-Wide Financial Statements – (Continued)***

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the District Attorney are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

**B. *Governmental Fund Financial Statements***

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney's functions and activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District Attorney are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District Attorney or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten percent of the corresponding total for all governmental funds.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District Attorney has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual are recognized when earned. The primary revenue sources, which have been treated as susceptible to accrual by the District

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

***B. Governmental Fund Financial Statements – (Continued)***

Attorney, are fines and forfeitures, collection fees, enrollment fees, and other forfeitures. The District Attorney considers all revenue available if they are collected within 60 days after the fiscal year end. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Funds of the District Attorney are as follows:

*Governmental Fund Types:*

*General Fund*

The primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District Attorney's policy.

*Special Revenue Fund*

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or designated by the District Attorney to be accounted for separately. The special revenues funds of the District Attorney consist of the following:

*Special Revenue Non-Major Governmental Fund*

The Worthless Check Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney but may not be used to supplement the salary of the District Attorney.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

***B. Governmental Fund Financial Statements – (Continued)***

*Fiduciary Fund Type:*

*Custodial Funds*

The custodial funds are used to account for assets held by the District Attorney as an agent for other funds and/or other governments. These funds are used to account for bond forfeitures, asset forfeitures for drug money seizures and gambling, restitution and the SWLA Sexual Assault Nurse Examiner (“SANE”) program until such time as the court orders disposition of such funds to various agencies as required by law or according to the program documents. Also, from time to time, the drug fund may be used to hold money as evidence until such time as the seizing agency requests the money for its purposes.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Louisiana Asset Management Pool (“LAMP”) is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operated a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

E. INVESTMENTS

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates.

The District Attorney’s investment program is authorized and limited by state statute to purchases of certificates, securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Certificate of Deposit Account Registry Service (“CDARS”). These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. INVESTMENTS – (Continued)

CDARS is an investment vehicle providing full FDIC insurance for the purchase of nonnegotiable certificates of deposit.

Investments are reported at fair value except for CDARS which are non-participating interest earning contracts that are reported at cost. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Investments in time deposits are stated at cost, which approximates market.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

Transportation equipment	5 years
Furniture and fixtures	5-7 years
Office equipment	3-7 years
Leasehold improvements	7-10 years
Right-of-use leased assets	3-7 years
Subscription based IT arrangements	3-5 years

Capital assets used in the District Attorney's office (governmental fund type operations) acquired by the Police Jury are accounted for by the Police Jury.

G. ESTIMATES

The preparation of financial statements in conformity with GAAP 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

H. EQUITY CLASSIFICATION

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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

I. FUND EQUITY

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District Attorney is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s Office. Commitments may be established, modified, or rescinded only through resolutions approved by the District Attorney.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

I. FUND EQUITY – (Continued)

- Assigned: This classification includes amounts that are constrained by the District Attorney's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Attorney or through the District Attorney delegating this responsibility to the District Attorney's manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund

The District Attorney typically use restricted fund balances first, followed by committed, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

J. LEASES – LESSEE

The District Attorney is a lessee for noncancellable lease agreements for equipment used for administrative functions. In accordance with GASB Statement No. 87, Leases, the District Attorney recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements for those lease contracts with an initial individual value that is material to the financial statements and whose terms call for a lease period greater than one year. The lease liability is measured at the commencement of the lease at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

- The District Attorney uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the District Attorney uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

J. LEASES – LESSEE – (Continued)

The District Attorney monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash on deposit, certificates of deposit and money market accounts. These deposits are stated at cost, which approximates fair value. Under state law, the resulting bank balances of these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The estimated fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

As of December 31, 2023, the District Attorney has \$3,504,570 in deposits (collected bank balances) in local financial institutions, including certificates of deposit. These deposits are secured from risk by \$1,046,359 of federal deposit insurance and \$5,812,339 of pledged securities held by the custodial bank in the name of the District Attorney. As such, these deposits are not considered subject to custodial credit risk according to GASB Statement No. 3.

The District Attorney periodically invests in the LAMP, a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB codification Section 150.165 investments in LAMP are not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities,

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 3 – CASH AND CASH EQUIVALENTS – (Continued)

as well as repurchase agreements collateralized by those securities. The dollar weighted-average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The District Attorney's balance with LAMP at December 31, 2023 is \$404,565.

*Credit Risk* - LAMP is rated AAAm by Standard & Poor's.

*Custodial Credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be recovered. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the District Attorney or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. LAMP participant investments in the pool are evidenced by shares of the pool.

NOTE 4 – INVESTMENTS

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of the investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The District Attorney's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk.

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the District Attorney will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agency but not in the name of the District Attorney.

The following chart presents the investment position of the District Attorney as of December 31, 2023. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 4 – INVESTMENTS – (Continued)

<u>Investment</u>	Insured or collateralized with securities held by the entity's agent or the pledging institution's trust department in the entity's name	All investments- reported amount	All investments- fair value
<i>Government-wide Statement of Net Assets</i>			
U.S. Treasury Bills	\$ 4,045,931	\$ 4,045,931	\$ 4,045,931
Certificates of Deposit	546,327	546,327	546,327
CDARS	539,098	539,098	539,098
	<u>\$ 5,131,356</u>	<u>\$ 5,131,356</u>	<u>\$ 5,131,356</u>

There were no amounts uninsured or unregistered held by the counterparty and there were no uninsured or unregistered balances held by the counterparty's trust department or agency but not in the entity's name as of December 31, 2023.

Investments, classified by maturity dates, at December 31, 2023 are summarized below:

<u>Investment</u>	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity
U.S. Treasury Bills	\$ 4,045,931	\$ 4,045,931	\$ -
Certificates of Deposit	546,327	546,327	-
CDARS	539,098	539,098	-
	<u>\$ 5,131,356</u>	<u>\$ 5,131,356</u>	<u>\$ -</u>

To the extent available, the District Attorney's investments are recorded at fair value as of December 31, 2023. GASB Statement 72, Fair Value Measurement and Application, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 4 – INVESTMENTS – (Continued)

would value the financial instrument. Valuation techniques should maximize the use of observable inputs to the extent available.

A financial instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1 Investments whose values are based on quoted prices (unadjusted) for identical assets in active markets that a government can access at the measurement date.

Level 2 Investments with inputs other than quoted prices included within Level 1 that are observable for an asset, either directly or indirectly. The District Attorney’s Level 2 investments are valued using quoted prices for identical or similar securities in active markets or matrix pricing based on the securities’ relationship to benchmark quoted prices.

Level 3 Investments classified as Level 3 have unobservable inputs for an asset and may require a degree of professional judgment. The District Attorney has no investments reported as Level 3.

A summary of the District Attorney’s investments, along with the fair value hierarchy levels of each type of investment is as follows:

<u>Investments by Fair Value Level:</u>	
U.S. Treasury Bills (Level 1)	\$ 4,045,931
Certificates of Deposit (Level 1)	546,327
CDARS (Non-participating Interest Earning Contract- Cost)	539,098
Subtotal for Investments by Fair Value	<u>\$ 5,131,356</u>

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balance 1/1/2023	Additions	Deletions	Balance 12/31/2023
Governmental activities:				
Capital assets being depreciated:				
Transportation equipment	\$ 128,923	\$ 70,770	\$ -	\$ 199,693
Furniture and fixtures	276,560	-	-	276,560
Software	11,731		-	11,731
Office equipment	1,285,399	179,905	(279,760)	1,185,544
Leasehold improvements	168,337	-	-	168,337
Right of use leased equipment	44,138	8,836	(17,425)	35,549
Intangible right of use subscription based IT agreements	239,681	25,471	-	265,152
Total capital assets being depreciated	2,154,769	284,982	(297,185)	2,142,566
Less accumulated depreciation and amortization:				
Transportation equipment	98,023	12,377	-	110,400
Furniture and fixtures	257,457	5,963	-	263,420
Software	4,596	6,674	-	11,270
Office equipment	1,096,636	55,245	(279,760)	872,121
Leasehold improvements	168,336	-	-	168,336
Right of use leased equipment	23,797	10,458	(17,425)	16,830
Intangible right of use subscription based IT agreements	69,388	71,714	-	141,102
Total accumulated depreciation and amortization:	1,718,233	162,431	(297,185)	1,583,479
Total capital assets being depreciated, net	\$ 436,536	\$ 122,551	-	\$ 559,087

Depreciation and amortization expense was charged to governmental functions in the amount of \$162,431 for the year ended December 31, 2023. The entity had no infrastructure assets as of December 31, 2023.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 5 – CAPITAL ASSETS – (Continued)

Net investment in capital assets in calculated as follows:

Capital assets, net of accumulated depreciation and amortization	\$ 559,087
Capital-related borrowings	<u>(104,771)</u>
	<u>\$ 454,316</u>

NOTE 6 – LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2023, all of which are associated with governmental activities:

	Balance at 12/31/2022	Increases	Decreases	Balance at 12/31/2023	Due Within One Year
Lease liabilities	\$ 20,548	\$ 8,836	\$ (9,829)	\$ 19,555	\$ 8,323
Subscription-based information technology arrangements	<u>120,731</u>	<u>6,366</u>	<u>(41,881)</u>	<u>85,216</u>	<u>47,991</u>
	<u>\$ 141,279</u>	<u>\$ 15,202</u>	<u>\$ (51,710)</u>	<u>\$ 104,771</u>	<u>\$ 56,314</u>

See Note 7, leases, and Note 8, subscription-based information technology arrangements, for maturity schedules.

NOTE 7 – LEASES

The District Attorney is a lessee for noncancelable lease agreements for equipment used for judicial/prosecution function. The lease terms include the noncancelable period of the lease and the optional renewal period if applicable. The lease payments are fixed payments. In accordance with GASB Statements No. 87, Leases, a liability has been recorded for the present value of lease payments over the lease term for each agreement. The lease agreements have non-appropriation exculpatory clauses that allow lease cancellation if the District Attorney does not make an appropriation for its continuation during any future fiscal period. However, such clauses were disregarded in determining the term of the lease for the purpose of measuring the lease assets and liabilities.

As of December 31, 2023, the combined value of the lease liabilities was \$19,555. In determining the present values, the interest rate charged by the lessor was the discount rate, if provided. When the interest rate charged by the lessor was not provided, the District Attorney used its estimated incremental borrowing rate as the discount rate for leases. The recorded value of the right-of-use assets as of the end of the current fiscal year was \$35,549 and the accumulated amortization of these assets were \$16,830.



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 7 – LEASES – (Continued)

The following is a schedule of current lease agreements:

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Lease Liability at 12/31/2023
Digital mailing system	Various	7 years	\$ 175	8.50%	\$ 8,836
Copiers	Various	7 years	\$ 2,017	3.25%	\$ 10,719

The future principal and interest lease payments as of December 31, 2023 are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$ 9,347	\$ 833	\$ 10,180
2025	2,993	554	3,547
2026	2,754	393	3,147
2027	2,754	219	2,973
2028	1,707	44	1,751
	<u>\$ 19,555</u>	<u>\$ 2,043</u>	<u>\$ 21,598</u>

NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The District Attorney entered into subscription-based information technology arrangements (“SBITAs”) involving:

- Information technology security software
- Cloud backup services software
- Microsoft365
- PC support, remote connection, anti-malware

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS –(Continued)

Due to the implementation of GASB Statement No. 96, these arrangements for software met the criteria of a SBITA, thus requiring it to be recorded by the District Attorney as intangible assets and a SBITA liability. These assets will be amortized over the lease terms of three to five years based on the agreements.

The total costs of the District Attorney’s subscription assets are recorded as \$265,152, less accumulated amortization of \$141,102. The future subscription payments under SBITA agreements are as follows:

	Subscriptions		
	Principal	Interest	Total
2024	\$ 47,991	\$ 3,068	\$ 64,055
2025	20,243	3,105	54,894
2026	16,982	1,912	17,629
Total	\$ 85,216	\$ 8,085	\$ 136,578

NOTE 9 – LITIGATION AND CLAIMS

The District Attorney is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

NOTE 10 – RELATED PARTY TRANSACTIONS

The District Attorney reimburses the Police Jury for the cost of providing the District Attorney with salaries, payroll taxes, insurances, use of building and other services as requested by the Police Jury. Amounts reimbursed to the Police Jury are quasi-external transactions, and as such, are expensed during the period incurred. Amounts reimbursed to the Police Jury for the year ended December 31, 2023 was \$550,000.

NOTE 11 – ON-BEHALF PAYMENTS

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the District Attorney to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

NOTE 11 – ON-BEHALF PAYMENTS – (Continued)

Employees receive payments directly from the State of Louisiana and the Calcasieu Parish Government for salaries, payroll taxes, health insurance, unemployment benefits, retirement plan contributions and worker's compensation. Salaries paid to these employees totaled \$7,784,705.

NOTE 12 – EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN  
THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Police Jury, or directly by the state.

NOTE 13 – RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuries to employees; auto liability; and natural disasters. The District Attorney has purchased 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.

***REQUIRED SUPPLEMENTARY INFORMATION-PART II***

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT  
PARISH OF CALCASIEU, LOUISIANA**

**GOVERNMENTAL FUNDS - GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE (GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL  
For the Year Ended December 31, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
General:				
Fines and forfeitures	\$ 1,359,500	\$ 1,290,000	\$ 1,714,196	\$ 424,196
Enrollment fees	-	180,000	195,827	15,827
Insurance payment	10,000	-	-	-
Interest	11,800	146,600	73,019	(73,581)
Other	-	-	-	-
Other:				
Restitution	-	-	-	-
Intergovernmental revenue	-	200,000	125,800	(74,200)
Technology grant	-	200,000	-	(200,000)
Miscellaneous income	-	10,000	156,541	146,541
On-behalf payments:				
State government	1,447,898	1,400,000	1,381,271	(18,729)
Parish government	6,639,895	6,430,000	6,403,434	(26,566)
Total revenues	9,469,093	9,856,600	10,050,088	193,488
Expenditures:				
Current:				
Salaries, wages and benefits	8,087,793	7,830,000	7,784,705	45,295
Salaries and benefits paid to Calcasieu Parish				
Police Jury	500,000	550,000	550,000	-
Communications and technology	231,725	195,000	138,879	56,121
Dues	41,000	48,600	75,509	(26,909)
Joint service agreements	18,000	30,000	30,000	-
Legal and other professional	10,000	63,200	93,856	(30,656)
Official fees	-	23,000	9,146	13,854
Office	403,210	267,622	178,984	88,638
Other	-	-	7,164	(7,164)
Community outreach	-	6,000	-	6,000
Pretrial diversion/Victim assistance programs	242,500	316,200	268,939	47,261
Restitution	-	-	-	-
Travel and seminars	98,000	108,500	94,897	13,603
Vehicles	20,000	25,000	21,166	3,834
Capital outlay	-	418,710	284,982	133,728
Debt service:				
Principal retirement	-	-	70,815	(70,815)
Interest	-	-	3,461	(3,461)
Total expenditures	9,652,228	9,881,832	9,612,503	269,329
Deficiency of revenues over expenditures	(183,135)	(25,232)	437,585	(75,841)
OTHER FINANCING SOURCES				
Issuance of leases	-	2,710	8,836	6,126
Issuance of subscription based IT arrangements	-	82,000	25,471	(56,529)
TOTAL OTHER FINANCING SOURCES	-	84,710	34,307	(50,403)
Net change in fund balance	(183,135)	59,478	471,892	412,414
FUND BALANCES - BEGINNING OF PERIOD	6,898,567	6,951,312	6,951,312	
FUND BALANCES - END OF PERIOD	\$ 6,715,432	\$ 7,010,790	\$ 7,423,204	

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION

For the Year Ended December 31, 2023

1. BUDGET PRACTICES

The District Attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.
2. On December 1<sup>st</sup> of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The District Attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the District Attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.
6. The budget is adopted on a basis consistent with GAAP. Budgeted amounts are as originally adopted or as finally amended by the District Attorney.
7. The District Attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 2023, other financing sources in the General Fund was \$50,403 less than anticipated.

***SUPPLEMENTAL INFORMATION***

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
For the Year Ended December 31, 2023

Agency Head Name: Stephen Dwight

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 148,385
Benefits - insurance	13,380
Benefits - retirement	15,951
Benefits - medicare taxes	2,347
Auto insurance	3,182
Auto maintenance	1,402
Cellular and internet services	1,500
Dues and subscriptions	525
Fuel	2,890
Parking	19
Travel, meals and lodging	1,632
Special meals	176
Registration	750
Vehicle	12,735
	<u>\$ 204,874</u>



# Justice System Funding Schedule - Collecting/Disbursing Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	14th Judicial District Attorney	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1319	
Date that reporting period ended (mm/dd/yyyy)	12/31/2023	
	<b>First Six Month Period Ended 06/30/2023</b>	<b>Second Six Month Period Ended 12/31/2023</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	1,117,621	1,918,447
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits )	1,850	1,861
Bond Fees	216,738	929,177
Asset Forfeiture/Sale	482,034	585,570
Pre-Trial Diversion Program Fees	273,679	250,617
Criminal Court Costs/Fees	273,606	318,984
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	164,634	433,162
Probation/Parole/Supervision Fees	90,885	104,912
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	25,332	43,173
Interest Earnings on Collected Balances	745	3,668
Other (do not include collections that fit into more specific categories above)	23,022	33,567
<b>Subtotal Collections</b>	<b>1,552,525</b>	<b>2,704,691</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Must include one agency name and one		
Example - City of Walker, Criminal Court Costs/Fees	-	-
Example - City of Walker, Criminal Fines - Other	-	-
Calcasieu Parish Clerk of Court, Asset Forfeiture/Sale	3,750	6,750
Combined Anti-Drug Team, Asset Forfeiture/Sale	109,594	480,419
Calcasieu Parish Criminal Court Fund, Asset Forfeiture/Sale	36,531	182,015
Louisiana State Police, Asset Forfeiture/Sale	-	5,686
Sulphur Police Department, Asset Forfeiture/Sale	-	54,179
Iowa Police Department, Asset Forfeiture/Sale	-	5,760
Calcasieu Parish Sheriff, Bond Fees	38,156	224,663
Calcasieu Parish Clerk of Court, Bond Fees	2,360	29,960
Calcasieu Parish Criminal Court Fund, Bond Fees	37,781	222,353
Calcasieu Parish Indigent Transcribe Fund, Bond Fees	125	770
Calcasieu Parish Judicial Expense Fund, Bond Fees	125	770
Calcasieu Parish Public Defender's Office, Bond Fees	30,849	181,732
Department of Child & Family Services, Restitution	1,250	13,537
Calcasieu Parish Sheriff, Restitution	-	1,350
Combined Anti-Drug Team, Restitution	225	2,000
Calcasieu Parish Public Library, Restitution	1,820	-
F.K. White Middle School, Restitution	7,800	-
Safety Council of Southwest Louisiana, Restitution	500	130
A.M. Barbe High School, Restitution	-	100
Henry Heights Elementary School, Restitution	600	-
Louisiana State Police, Restitution	-	200
State of Louisiana Unclaimed Property, Restitution	-	1,198
Calcasieu Parish Sheriff, Other	109	109
Worthless Check Bureau, Other	525	450
State of Louisiana Unclaimed Property, Other	-	105
Louisiana State Police, Criminal Court Costs/Fees	35,467	24,373
Lake Charles City Court, Criminal Court Costs/Fees	131	80
St. Mary Parish Clerk of Court, Criminal Court Costs/Fees	49	-
St. Tammany Parish Clerk of Court, Criminal Court Costs/Fees	24	-
State of Louisiana Unclaimed Property, Criminal Court Costs/Fees	-	1,290
Louisiana Secretary of State, Criminal Court Costs/Fees	-	75
Office of the Clerk of the Supreme Court, Criminal Court Costs/Fees	-	42
Baton Rouge Clerk of Court, Criminal Court Costs/Fees	-	41

City of Lake Charles Event Center, Criminal Court Costs/Fees	-	1,036
Lake Charles Memorial Hospital, Criminal Court Costs/Fees	18,000	-

**Less: Amounts Retained by Collecting Agency**

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency <i>(must include a separate line for each collection type, as applicable)</i> - Example: Criminal Fines - Other		
Civil Fees <i>(including refundable amounts such as garnishments or advance deposits)</i>	-	-
Bond Fees	45,837	269,903
Asset Forfeiture/Sale	36,531	182,045
Pre-Trial Diversion Program Fees	-	579,864
Criminal Court Costs/Fees	8,817	19,612
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	343	666
Probation/Parole/Supervision Fees	-	50,000
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other <i>(do not include collections that fit into more specific categories above)</i>	-	-

**Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies**

Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	141,947	75,094
Other Disbursements to Individuals (additional detail is not required)	167,121	569,238
Payments to 3rd Party Collection/Processing Agencies	25,332	43,174

<b>Subtotal Disbursements/Retainage</b>	<b>751,699</b>	<b>3,230,769</b>
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<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>1,918,447</b>	<b>1,392,369</b>
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**Ending Balance of "Partial Payments" Collected but not Disbursed** *(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.*

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**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	14th Judicial District Attorney
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1319
Date that reporting period ended (mm/dd/yyyy)	12/31/2023

**If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund.**

Cash Basis Presentation	First Six	Second Six
	Month Period	Month Period
	Ended	Ended
	06/30/2023	12/31/2023
<b>Receipts From:</b> (Must include one agency name and one collection type - see below -		
Example - Livingston Parish Sheriff, Criminal Court Costs/Fees	-	-
Example - Livingston Parish Sheriff, Criminal Fines - Other	-	-
Calcasieu Parish Sheriff, Criminal Fines-Other	33,756	29,640
<b>Subtotal Receipts</b>	<b>33,756</b>	<b>29,640</b>
<b>Ending Balance of Amounts Assessed but Not Received</b> (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-

***COMPLIANCE AND INTERNAL CONTROL***



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

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*

Honorable Stephen C. Dwight  
District Attorney of the  
Fourteenth Judicial District  
Calcasieu Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2023, 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 May 1, 2024.

***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) as a basis for designing 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 over financial reporting 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Current Year Findings with Corrective Action Plan that we consider to be significant deficiencies.

Item 01 – 23 (IC)

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

As part of obtaining reasonable assurance about whether the District Attorney’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***District Attorney of the Fourteenth Judicial District’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 and described in the accompanying Schedule of Current Year Findings and Corrective Action Plan. The District Attorney’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose

*Longley, Wilkerson & Co., P.C.*

Lake Charles, Louisiana  
May 1, 2024



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

CURRENT YEAR FINDINGS WITH CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2023

A. Internal Control Over Financial Reporting:

01-23 (IC) – Segregation of Duties

**Criteria:** Proper internal controls require that accounting duties be performed by separate individuals so that one individual could not perpetrate and conceal errors or irregularities without them being detected by another individual who was performing his or her assigned duties.

**Condition:** Accounting and financial functions are not adequately segregated.

**Cause:** Limited number of employees due to the small size of the District.

**Effect:** Errors or irregularities may not be detected within a timely period.

**Recommendation:** We recommend that the District Attorney properly segregate accounting processes.

**Management's Response and Corrective Action Plan:** The District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.

B. Compliance:

There were no findings with regards to compliance.



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2023

A. Internal Control Over Financial Reporting:

01-22 (IC) – Segregation of Duties

**Criteria:** Proper internal controls require that accounting duties be performed by separate individuals so that one individual could not perpetrate and conceal errors or irregularities without them being detected by another individual who was performing his or her assigned duties.

**Condition:** Accounting and financial functions are not adequately segregated.

**Cause:** Limited number of employees due to the small size of the District.

**Effect:** Errors or irregularities may not be detected within a timely period.

**Recommendation:** We recommend that the District Attorney properly segregate accounting processes.

**Management's Response and Corrective Action Plan:** The District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.

C. Compliance:

There were no findings with regards to compliance.



LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

District Attorney of the Fourteenth Judicial District  
Calcasieu Parish  
Lake Charles, Louisiana

To the Governing Board of the District Attorney of the Fourteenth Judicial District's Office 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, 2023 through December 31, 2023. The District Attorney of the Fourteenth Judicial District's Office's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Fourteenth Judicial District's Office 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, 2023 through December 31, 2023. 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:

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

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- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ii. ***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.
  - iii. ***Disbursements***, including processing, reviewing, and approving.

- iv. **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).
- v. **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.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **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).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 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.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/Electronic Municipal Market Access ("EMMA") reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**There were no exceptions noted as a result of applying these procedures.**

## **2) Board or Finance Committee**

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- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - i. 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.

**The entity does not have a board or finance committee. The District Attorney is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

---

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue fund. Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

**The entity does not have a board or finance committee. The District Attorney is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Per the prior year audit report the unrestricted fund balance in the general fund did not have a negative ending balance; therefore, making this procedure not applicable.**

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**The entity does not have a board or finance committee. The District Attorney is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

### ***3) Bank Reconciliations***

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

**We obtained a list of bank accounts from management and management's representation that the list was complete.**

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

**There were no exceptions noted as a result of applying this procedure.**

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

**There were no exceptions noted as a result of applying this procedure.**

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**There were no exceptions noted as a result of applying this procedure.**

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

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

**Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.**

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers.

**There were no exceptions noted as a result of applying this procedure.**

- ii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iv. 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/official verifies the reconciliation.

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

**There were no exceptions noted as a result of applying this procedure.**

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- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**There were no exceptions noted as a result of applying this procedure.**

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

**There were no exceptions noted as a result of applying this procedure.**

- iv. Observe 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).

**There were no exceptions noted as a result of applying this procedure.**

- v. Trace the actual deposit per the bank statement to the general ledger.

**There were no exceptions noted as a result of applying this procedure.**

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

---

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

**Obtained a listing of locations that process payments and management's representation that the listing is complete.**

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

**There were no exceptions noted as a result of applying this procedure.**

- ii. At least two employees are involved in processing and approving payments to vendors.

**There were no exceptions noted as a result of applying this procedure.**

- iii. 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.

**There were no exceptions noted as a result of applying this procedure.**

- iv. 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.

**Exception: The person processing payments is mailing checks.**

**Management's response: The entity will begin giving the signed checks to someone who is not responsible for processing payments to mail.**

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- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.

**There were no exceptions noted as a result of applying this procedure.**

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

**There were no exceptions noted as a result of applying this procedure.**

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5C, as applicable.

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

#### ***6) Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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- A. Obtain 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. Obtain management's representation that the listing is complete.

**We obtained a listing of active credit cards, bank debit cards, fuel cards, and P-cards for the fiscal period and management's representation that the listing is complete.**

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

**There were no exceptions noted as a result of applying this procedure.**

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- ii. Observe that finance charges and late fees were not assessed on the selected statements.

**There were no exceptions noted as a result of applying this procedure.**

- C. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**There were no exceptions noted as a result of applying this procedure.**

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

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

**Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete.**

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**There were no exceptions noted as a result of applying this procedure.**

- ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**There were no exceptions noted as a result of applying this procedure.**

- iii. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1vii).

**There were no exceptions noted as a result of applying this procedure.**

- iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**There were no exceptions noted as a result of applying this procedure.**

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## **8) Contracts**

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

**We obtained a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities from management and management's representation that the listing is complete.**

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

**None of the selected contracts were subject to bid law; therefore, this procedure is not applicable.**

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

**There were no exceptions noted as a result of applying this procedure.**

- iii. If the contract was amended (e.g., change order), observe 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).

**There were no exceptions noted as a result of applying this procedure.**

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

**There were no exceptions noted as a result of applying this procedure.**

## **9) Payroll and Personnel**

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

**We obtained a listing of employees and management's representation that the listing is complete. Per discussion with management, all employees of the DA are paid through the Calcasieu Parish Police Jury; therefore, the DA does not process or record payroll expenses.**

**Through discussion with management of the Calcasieu Parish Policy Jury and their external auditors, the employees of the DA are included in their population for payroll and personnel SAUP testwork.**

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).  
**Not applicable as the DA does not process or record payroll expenses.**
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.  
**Not applicable as the DA does not process or record payroll expenses.**
  - iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.  
**Not applicable as the DA does not process or record payroll expenses.**
  - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.  
**Not applicable as the DA does not process or record payroll expenses.**
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.  
**Not applicable as the DA does not process or record payroll expenses.**
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.  
**Not applicable as the DA does not process or record payroll expenses.**

## ***10) Ethics***

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- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  
**There were no exceptions noted as a result of applying this procedure.**
  - ii. Observe 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.  
**There were no exceptions noted as a result of applying this procedure.**
-

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by the R.S. 42:1170.

**There were no exceptions noted as a result of applying this procedure.**

### ***11) Debt Service***

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- A. 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.

**No debt was issued during the fiscal period. Therefore, this procedure is not applicable.**

- B. 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).

**No debt outstanding at the end of the fiscal period. Therefore, this procedure is not applicable.**

### ***12) Fraud Notice***

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

**Management has asserted that the entity did not have any misappropriations of public funds or assets.**

- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**The DA has posted on its premises and website the notice required by R.S. 24:523.1.**

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

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- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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

- ii. Obtain and inspect 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 observe evidence that the test/verification was successfully performed within the past 3 months.

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

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

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

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

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:126725. The requirements are as follows:

- i. Hired before June 9, 2020 - completed the training; and
- ii. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

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

#### ***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

**There were no exceptions noted as a result of applying this procedure.**

- B. Observe 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).

**There were no exceptions noted as a result of applying this procedure.**

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
  - i. Number and percentage of public servants in the agency who have completed the training requirements;

**There were no exceptions noted as a result of applying this procedure.**

- ii. Number of sexual harassment complaints received by the agency;
-

**There were no exceptions noted as a result of applying this procedure.**

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

**There were no exceptions noted as a result of applying this procedure.**

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

**There were no exceptions noted as a result of applying this procedure.**

- v. Amount of time it took to resolve each complaint.

**There were no exceptions noted as a result of applying this procedure.**

We were engaged by the District Attorney of the Fourteenth Judicial District's Office 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 Fourteenth Judicial District's Office 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.

Langley, Williams & Co., LLC



Lake Charles, LA

May 1, 2024

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