

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH
JUDICIAL DISTRICT
CAMERON, LOUISIANA

ANNUAL FINANCIAL REPORT AND
INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2022

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	3-6
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net position	9
Statement of activities	10
FUND FINANCIAL STATEMENTS	
Balance sheet-governmental fund	12
Reconciliation of the balance sheet-government fund to the statement of net position	13
Statement of revenues, expenditures and changes in fund balance – governmental fund	14
Reconciliation of the statement of revenues, expenditures, and changes in fund balance-governmental fund to the statement of activities	15
Statement of fiduciary et assets – agency funds	16
NOTES TO BASIC FINANCIAL STATEMENTS	17-27
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary comparison schedule-general fund	29
Schedule of changes in net OPEB liability and related ratios	30
OTHER INFORMATION	
Justice System Funding Schedule – Collecting/Distributing Entity as Required by Act 87 of the 2020 Regular Legislative Session	32
Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session	33
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	34
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENTAL AUDITING STANDARDS</i>	35.36
SCHEDULE OF FINDINGS AND RESPONSES	37-38

INDEPENDENT AUDITORS' REPORT

June 29, 2023

Honorable W. Thomas Barrett, III
District Attorney of the Thirty-
Eighth Judicial District
Cameron, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Unmodified
Special Revenue Fund	Unmodified
Agency Fund – Victims' Assistance	Unmodified
Agency Fund – Bond Forfeiture	Unmodified

Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter described in the "Basis for Qualified and Unmodified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on General Fund, Special Revenue Fund, Agency Fund – Victims Assistance and Agency Fund – Bond Forfeiture

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of general fund, special revenue fund, agency fund - victim assistance and agency fund - bond forfeiture of the District Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2022, 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 Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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, 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 qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

Management has not adopted GASB 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27 in the General Fund because those liabilities and disclosures are recorded in the accounting records of other entities. Accounting principles generally accepted in the United States of America require that a liability be provided for pension expenses, which would change the deferred inflow, deferred outflow, liabilities, fund balance, revenues and expenses in the Governmental Activities. The amount by which this departure would affect the deferred inflow, deferred outflows, liabilities, fund balance, revenues, and expenses of the Governmental Activities has not been determined.

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibility 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 no a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an 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 judgement made by a reasonable user based on the financial statements

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

- Exercise professional judgement 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplemental Information

Accounting principles generally accepted in the United States of America require budgetary comparison schedule and net OPEB liability schedule 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 supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and

comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

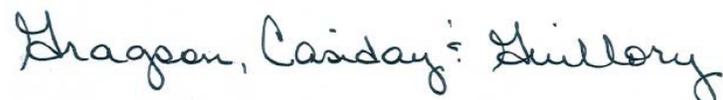
Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer, Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the Regular Legislative Session and the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of the District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF NET POSITION
December 31, 2022

ASSETS	
Cash	\$ 840,041
Receivables:	
Commissions on fines and forfeitures	12,747
Due from other funds	16,638
TOTAL ASSETS	<u>869,426</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>127,205</u>
LIABILITIES	
Accounts payable	10,056
Payroll tax benefits payable	85
Due to other agencies	5,263
OPEB Liability	148,406
TOTAL LIABILITIES	<u>163,810</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>
NET POSITION	
Unrestricted	<u>832,821</u>
TOTAL NET POSITION	<u><u>\$ 832,821</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF ACTIVITIES

Year Ended December 31, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Position</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
Public safety	<u>\$ 928,376</u>	<u>\$ 306,891</u>	<u>\$ 654,317</u>	\$ 32,832
		General Revenues		
				1,718
				121,623
			Total general revenues	<u>123,341</u>
Changes in Net Position				156,173
Net Position - Beginning				<u>676,648</u>
Net Position - Ending				<u>\$ 832,821</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2022

	General	Special Revenue Fund	Total
ASSETS			
Cash	\$ 835,490	\$ 4,551	\$ 840,041
Receivables:			
Commissions on fines and forfeitures	12,747	-	12,747
Due from other funds	16,638	-	16,638
TOTAL ASSETS	864,875	4,551	869,426
DEFERRED OUTFLOWS OF RESOURCES			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 864,875	\$ 4,551	\$ 869,426
LIABILITIES			
Accounts payable	\$ 10,056	\$ -	\$ 10,056
Payroll tax benefits payable	85	-	85
Due to other agencies	712	4,551	5,263
Due to other funds	-	-	-
TOTAL LIABILITIES	10,853	4,551	15,404
DEFERRED INFLOWS OF RESOURCES			
	-	-	-
FUND BALANCES			
Unassigned	854,022	-	854,022
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 864,875	\$ 4,551	\$ 869,426

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

December 31, 2022

Total fund balance for governmental fund at December 31, 2022		\$	854,022
Total net position reported for governmental activities in the Statement of Net Position is different because:			
Deferred outflows and inflows for OPEB resources are not financial resources or current payables:			
Deferred inflows related to OPEB	\$	-	
Deferred outflows related to OPEB		<u>127,205</u>	127,205
Long-term debt which is not included as a liability in the governmental fund type balance sheet:			
Net OPEB obligation			<u>(148,406)</u>
Total net position of governmental activities at December 31, 2022		<u>\$</u>	<u>832,821</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year Ended December 31, 2022

	General	Special Revenue Fund	Total
REVENUES			
Commissions fon fines and forfeitures	\$ 306,891	\$ -	\$ 306,891
Intergovernmental			
State government	155,000	11,262	166,262
Parish government	488,055	-	488,055
Interest	1,718	-	1,718
Other	121,623	-	121,623
Total revenues	1,073,287	11,262	1,084,549
EXPENDITURES			
Judical			
Personal and contracted services	761,069	-	761,069
Legal and other professional	21,046	-	21,046
Drug court/pre-trial	29,787	-	29,787
Continuing education	28,474	-	28,474
Other services and charges	55,537	11,262	66,799
Total expenditures	895,913	11,262	907,175
NET CHANGES IN FUND BALANCE	177,374	-	177,374
FUND BALANCE - BEGINNING	676,648	-	676,648
FUND BALANCE - ENDING	\$ 854,022	\$ -	\$ 854,022

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES

Year Ended December 31, 2022

Total net changes in fund balance at December 31, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 177,374
The change in net position reported for governmental activities in the Statement of Activities is different because:	
In the Statement of Activities, post employment benefits are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for this item are measured b the amount of financial resources used (essentially the amount actually paid).	<u>(21,201)</u>
Total changes in net position at December 31, 2022 per Statement of Activities	<u>\$ 156,173</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF FIDUCIARY NET ASSETS - AGENCY FUNDS

December 31, 2022

	Victims' Assistance	Bond Forfeiture	Total
ASSETS			
Cash	\$ 748	\$ 16,638	\$ 17,386
Due from others	-	-	-
Total Assets	\$ 748	\$ 16,638	\$ 17,386
LIABILITIES			
Due to general fund	\$ -	\$ 16,638	\$ 16,638
Due to other agencies	748	-	748
Total Liabilities	\$ 748	\$ 16,638	\$ 17,386

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirty-Eighth 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 judicial district encompasses the parish of Cameron, Louisiana.

1. 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, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Based upon the application of these criteria, District Attorney is a component unit of the Cameron Parish Police Jury's reporting entity.

2. Basis of Presentation

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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

Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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 functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

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.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Special Revenue Fund

Account 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 revenue fund of the District Attorney consists of the following:

The Child Support Fund – consist of Title IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with the Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

Fiduciary Fund Type:

Bond Forfeiture Fund

The purpose of the bond forfeiture fund is to collect funds from the bonding company and to then distribute these funds to the Criminal Court Fund, Public Defender's Office, Cameron Sheriff's Office and the District Attorney's Office. The funds distributed to the District Attorney's office are used for training purposes.

Victims' Assistance Fund

The purpose of the victim's assistance fund is to provide educational material, counseling, medical expense, and miscellaneous expenses incurred by victims of crimes.

3. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District 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.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2022, the District had \$872,988 in deposits (collected bank balances), of which all was secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

5. Budgets

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for the General Fund. The budgetary practices included, when required, public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget was adopted and amended on a basis consistent with GAAP. The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

6. Compensated Absences

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

7. Equity Classification

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

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of a cumulated 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 either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the fund statements, governmental fund equity is classified as fund balance.

Fund balance is further classified as restricted, assigned and unassigned.

- a. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) eternally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
- b. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the District Attorney – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the District Attorney removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- b. Assigned fund balance – This classification reflects the amounts constrained by the District Attorney’s “intent” to be used for specific purposes but are neither restricted nor committed. The District Attorney has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.
- c. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the unassigned fund balance.

8. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Subsequent Events

Management has evaluated subsequent events through June 29, 2023, the date the financial statements were available to be issued.

10. Comparative Data

Comparative totals for the prior year have been presented in management's discussion and analysis in order to provide an understanding of changes in the government's financial position and operation.

NOTE B – RECEIVABLES

Receivables consist of commissions on fines and forfeitures that are due from other governmental units. As of December 31, 2022 receivables from other governmental units consisted of the following:

	<u>General Fund</u>
Cameron Parish Sheriff	\$ 12,747
Total	\$ 12,747

NOTE C – DUE FROM/TO OTHER FUNDS

Due from/to other funds at December 31, 2022 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 16,638	\$ -
Agency Fund	-	16,638
Total	\$ 16,638	\$ 16,638

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE D – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E - RETIREMENT COMMITMENTS

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Cameron Parish Police Jury, are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney participate, if they qualify, in the Cameron Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multi-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling 1-225-234-0171.

NOTE F – ON-BEHALF PAYMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel, and other expenses.

Several employees of the District Attorney receive payments directly from the Cameron Parish Government and the State of Louisiana for salaries and payroll taxes. Salaries and payroll taxes paid to these employees include \$488,055 from the Cameron Parish Government and \$155,000 from the State. The Cameron Parish Government also pay fringe benefits on behalf of certain employees for the Cameron Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$142,955 for health insurance and retirement which is included in the amounts described above.

NOTE G – RELATED PARTY TRANSACTIONS

The Cameron Parish Police Jury reimburses the District Attorney for the cost of providing services as requested by the Police Jury. Amounts reimbursed to the District Attorney are quasi-external transactions, and as such, are expensed during the period incurred. Amounts reimbursed to the District Attorney for the year ended December 31, 2022, were \$29,787.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE H – 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 I – CHANGES IN CUSTODIAL FUND BALANCE

A summary of changes custodial fund unsettled deposits follows:

	Balance December 31, 2021	Additions	Deletions	Balance December 31, 2022
Victim Assistance	\$ 3,321	\$ 24,927	\$ 27,500	\$ 748
Bond Forfeiture	16,722	416	500	16,638
Total	<u>\$ 20,043</u>	<u>\$ 25,343</u>	<u>\$ 28,000</u>	<u>\$ 17,386</u>

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The District Attorney provides certain continuing health care and life insurance benefits for its retired employees. The District Attorney’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the District Attorney. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the District Attorney. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by Plan A of the Parochial Employees’ Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Life insurance coverage is provided to retirees and 100% of the rate is paid by the employer for the amount \$20,000.

Employees covered by benefit terms – As of the measurement date December 31, 2022, the following employees were covered by the benefit terms:

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS -
CONTINUED

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	5
	9

Total OPEB Liability

The District Attorney's total OPEB liability is \$148,406 as of the measurement date December 31, 2022, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation 2.06% annually (Beginning of Year to Determine ADC) 3.72%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates years	5.5% annually for 5 years, decreasing to 4.14% after 52 years
Mortality	Pub-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS -
CONTINUED

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$	-
Changes for the year:		
Service cost		-
Interest		-
Differences between expected and actual experience		148,406
Changes in assumptions		-
Benefit payments and net transfers		-
Net changes		148,406
 Balance at December 31, 2022	 \$	 148,406

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$ 161,676	\$ 148,406	\$ 136,959

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 147,761	\$ 148,406	\$ 149,177

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2022

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS -
CONTINUED

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

For the year ended December 31, 2022, the District Attorney recognized OPEB expense of \$21,201. At December 31, 2022, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 127,205	\$ -
Changes in assumptions	-	-
Total	\$ 127,205	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:	
2023	21,201
2024	21,201
2025	21,201
2026	21,201
2027	21,201
Thereafter	21,201

REQUIRED SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

BUDGETARY COMPARISON SCHEDULE-GENERAL FUND

Year Ended December 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Commissions fon fines and forfeitures	\$ 316,000	\$ 306,891	\$ (9,109)
Intergovernmental			-
State government	145,000	155,000	10,000
Parish government	375,000	488,055	113,055
Interest	25	1,718	1,693
Other	30,500	121,623	91,123
Total revenues	866,525	1,073,287	206,762
EXPENDITURES			
Judical			
Personal and contracted services	585,000	761,069	(176,069)
Legal and other professional	114,200	21,046	93,154
Drug court/pre-trial	30,000	29,787	213
Continuing education	7,500	28,474	(20,974)
Other services and charges	20,000	55,537	(35,537)
Total expenditures	756,700	895,913	(139,213)
NET CHANGES IN FUND BALANCE	109,825	177,374	67,549
FUND BALANCE - BEGINNING	676,648	676,648	-
FUND BALANCE - ENDING	\$ 786,473	\$ 854,022	\$ 67,549

CAMERON PARISH DISTRICT ATTORNEY'S OFFICE

Schedule of Changes in Net OPEB Liability and Related Ratios

Year Ended December 31, 2022

	December 31, 2022
Total OPEB Liability	
Service cost	\$ -
Interest	-
Differences between expected and actual experience	148,406
Changes of assumptions / Inputs	-
Benefit payments	-
Net change in total OPEB Liability	<u>148,406</u>
Total OPEB liability - beginning	<u>-</u>
Total OPEB liability - ending (a)	<u><u>\$ 148,406</u></u>
Covered-employee payroll	\$ 309,645
Net OPEB liability as a percentage of covered-employee payroll	4.93%
Notes to Schedule:	
<i>Benefit Changes</i>	None
<i>Changes of Assumption.</i>	
Discount Rate	3.72%
Mortality	Pbu-2010/2021
Trend	Getzen model

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

OTHER INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2022

	First Six Month Period Ended June 30, 2022	Second Six Month Period Ended December 31, 2022
Cash Presentation		
Beginning Balance of Amounts Collected	\$ 3,564	\$ 2,294
Add: Collections		
Cameron Parish Sheriff - Bond Fees	8,682	4,980
DWI/PTI - Intervention Fee	14,026	9,000
Pre-Trial Diversion Program Fees	72,036	55,020
Subtotal Collections	94,744	69,000
Less: Disbursements To Governments & Nonprofits		
38 Judicial District Public Defender/Pre-Trial Diversion	459	-
Cameron Parish Clerk of Court/Pretrial Diversion	7,662	4,426
Cameron Parish Sheriff/Pretrial Diversion	10,637	8,185
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	84,107	60,815
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	94,744	69,000
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ -	\$ -
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2022

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Cash Presentation		
Receipts From:		
38th Judicial District Court - Court Costs	48,258	18,800
38th Judicial District Court - Fines	22,799	21,968
Louisiana Department of Public Safety - Reinstatement Fee	800	400
Cameron Parish Police Jury - Child Support	1,408	9,854
Cameron Parish Sheriff - Bond	6,472	7,255
Subtotal Receipts	78,329	48,423
Ending Balance of Amounts Assessed but Not Received	8,336	12,747

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

Year Ended December 31, 2022

Agency Head Name: W. Thomas Barrett, III, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary - Cameron Parish Police Jury	\$ 81,000
Salary - State of Louisiana	55,000
Benefits - insurance	1,515
Benefits - retirement	6,480
Dues and subscriptions	-
Education	-
Phone Allowance	-
Travel	-

INDEPENDENT AUDITORS' 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

June 29, 2023

Honorable W. Thomas Barrett, III
District Attorney of the Thirty-
Eighth Judicial District
Cameron, 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 District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 29, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we

consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District Attorney of the Thirty-Eighth Judicial District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, 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 an instance of noncompliance or others matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses.

District Attorney of the Thirty-Eighth Judicial District's Response to Findings

District Attorney of the Thirty-Eighth Judicial District 's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. District Attorney of the Thirty-Eighth Judicial District's response was not subjected to the auditing procedures applied in the audit to 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 Governmental Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Shagron, Cassidy: Guillory

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Schedule of Findings and Responses-Continued

Year Ended December 31, 2022

Finding 2022-002:

Budgetary Authority and Control

Condition: Inadequate budgeting procedures resulted in expenditures being over budget by 5% or more.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statute 39:1310.

Cause: Administrative lack of oversight.

Recommendation: The District should review actual revenues and expenditures on an interim basis and amend the budget if necessary.

Corrective Action Planned/Management Response: The District agrees with the finding and will implement the recommendations.

3. Federal Award Findings and Questioned Costs

- N/A

4. Prior Year Audit Findings

Finding 2021-001: Inadequate Segregation of Duties

Status: Repeat finding in 2022.

Finding 2021-002: Budgetary Authority and Control

Status: Repeat finding in 2022.

Finding 2021-003: Late Submission of Financial Statements

Status: This finding is resolved in 2022.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

June 27, 2023

Cameron Parish District Attorney 38th Judicial District
Cameron, Louisiana

We have performed the procedures included enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2022 through December 31, 2022. The District's management is responsible for those C/C areas identified in the SAUPs.

Cameron Parish District Attorney 38th Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year January 1, 2022 through December 31, 2022. 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

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.

The District's policies and procedures manual addresses budgeting.

- 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.

The District's policies and procedures manual addresses purchasing.

- iii. *Disbursements*, including processing, reviewing, and approving.

The District's policies and procedures manual addresses disbursements.

- 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 confirmations with outside parties,

reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The District's policies and procedures manual addresses receipt/collections.

- 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 rates of pay or approval and maintenance of pay rate schedules.

The District's policies and procedures manual addresses payroll/personnel.

- 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.

The District's policies and procedures manual addresses contracting.

- vii. *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The District's policies and procedures manual addresses travel and expense reimbursement.

- viii. *Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

The District's policies and procedures manual addresses credit cards.

- 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) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

The District's policies and procedures manual addresses ethics.

- x. *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The District's policies and procedures manual addresses debt service.

- xi. *Information Technology Disaster Recovery/Business Continuity*, includes (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.

The District's policies and procedures manual addresses information technology disaster recovery/business continuity.

- 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.

The District's policies and procedures manual addresses prevention of sexual harassment.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - 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 District Attorney is an independently elected official. The District does not have a governing board.

- 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 special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

The District Attorney is an independently elected official. The District does not have a governing board.

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

The District Attorney is an independently elected official. The District does not have a governing board.

- 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 District Attorney is an independently elected official. The District does not have a governing board.

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:

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

No exception were found as a result of this procedure.

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

No exception were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

4) Collections

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/check/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).

The listing was provided by management.

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

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

No exceptions were found as a result of 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:

The employee responsible for collecting cash is responsible for preparing/making bank deposits.

- 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; and

The employee responsible for collecting cash is responsible for posting collection entries to the general ledger.

- 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, is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

The employee responsible for reconciling collections to the general ledger by revenue source is responsible for collecting cash.

Management Response: The District maintains an office with only one office employee who performs all accounting functions. As a compensating control, the District Attorney reviews each bank statement and reconciliation.

- 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.

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

The listing was provided by management.

- 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, then 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 or making the purchase;

Purchases are initiated by only one employee.

Management Response: Due to only one office personnel, this procedure is not feasible.

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

No exceptions were found as a result of 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;

The employee responsible for processing payments is not prohibited from adding/modifying vendor files. No other employee reviews changes to vendor files.

Management Response: Due to only one office personnel, this procedure is not feasible.

- 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; and

The employee responsible for processing payments also mails checks.

Management Response: Due to only one office personnel, this procedure is not feasible.

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

No exceptions were found as a result of this procedure.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions were found as a result of this procedure.

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

Disbursements tested included exceptions of #5B as noted above.

Management Response: The District will segregate duties over processing disbursements as much as possible.

- 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) 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.

No exceptions were found as a result of this procedure.

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

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

The listing was provided by management.

- 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 excess fuel card usage) were reviewed and approved, in writing, (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g. each card should have 10 transactions subject to inspection). For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

8) Contracts

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

- 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;

No exceptions were found as a result of this procedure.

- 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);

No exceptions were found as a result of this procedure.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exceptions were found as a result of 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 that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

9) Payroll and Personnel

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

No exceptions were found as a result of this procedure.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation sick, compensatory);

No exceptions were found as a result of this procedure.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were found as a result of this procedure.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exceptions were found as a result of this procedure.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

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

authorized pay rates in the employee's or official's personnel files, and agree the termination payment to the entity policy.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions were found as a result of 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

11) Debt Service

- 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 that the State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

The District does not have any debt.

- 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).

The District does not have any debt.

12) Fraud Notice

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

The District was not aware of any misappropriation of public funds or assets during the fiscal year.

- 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 District has the required notice posted in a conspicuous place upon its premises and does not have a website.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures.
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if 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.

No exceptions were found as a result of this procedure.

- 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, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, 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.

No exceptions were found as a result of 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).

No exceptions were found as a result of 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 that the report 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;

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

We were engaged by Cameron Parish District Attorney 38th Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Cameron Parish District Attorney 38th Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Dragson, Cassidy: Shillory