

**DISTRICT ATTORNEY
OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA**

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2021**

District Attorney of the Thirty-Ninth Judicial District
 Coushatta, Louisiana
 Financial Report
 December 31, 2021

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District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Financial Report
December 31, 2021

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District Attorney of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, LA 71019-0606

Management's Discussion and Analysis (MD&A)

This section of the District Attorney of the Thirty-Ninth Judicial District's (hereafter referred to as the District Attorney) annual financial report presents an overview and analysis of the District Attorney's financial activities for the year ended December 31, 2021. The intent of the MD&A is to look at the District Attorney's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the District Attorney's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District Attorney as a whole and presents a longer-term view of the District Attorney's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the District Attorney's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as "net position". Over time, increases or decreases in the District Attorney's net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.
- The Statement of Activities presents information showing how the District Attorney's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

These statements provide a short-term view of the District Attorney's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the District Attorney. The services provided by the District Attorney are financed through governmental funds. 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. The District Attorney conducts its day-to-day operations through a governmental fund, the General Fund. There are also two special revenue funds, the Title IV-D and Worthless Check Funds. The District Attorney also maintains one fiduciary fund, the Forfeiture Fund. The Fiduciary Fund is simply a fund held for other parties and cannot be used for any of the District Attorney's activities, it is not included in the government-wide statements, but is separately reported in the statement of the Fiduciary Funds.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2021</u>	<u>2020</u>
ASSETS:		
Current Assets	\$177,103	\$235,496
Capital Assets, Net of Accumulated Depreciation	<u>2,251</u>	<u>3,155</u>
Total Assets	<u>\$179,354</u>	<u>\$238,651</u>
DEFERRED OUTFLOWS OF RESOURCES:	\$ <u>26,629</u>	\$ <u>30,653</u>
LIABILITIES:		
Current- Payables	\$ 30,193	\$ 78,148
Noncurrent- Net Pension Liability	<u>10,580</u>	<u>44,700</u>
Total Liabilities	\$ <u>40,773</u>	\$ <u>122,848</u>
DEFERRED INFLOWS OF RESOURCES:	\$ <u>32,622</u>	\$ <u>5,031</u>
NET POSITION:		
Net investment in Capital Assets Unrestricted	\$ 2,251 <u>130,337</u>	\$ 3,155 <u>138,270</u>
Total Net Position	<u>\$132,588</u>	<u>\$141,425</u>

- The District Attorney's assets exceeded its liabilities by \$132,588 (net position) for the year. For the prior year this was \$141,425.
- Unrestricted net position of \$130,337 represents the portion available to maintain the District Attorney's obligation to both citizens and creditors. For the prior year, this was \$138,270, a decrease of \$7,933 for the year.

Summary of Statement of Activities

	<u>2021</u>	<u>2020</u>
REVENUES:		
Operating Grants	\$178,621	\$211,917
Fees, Fines & Charges for Services	52,922	40,855
Non-employer Pension Revenue	6,131	5,584
On Behalf Payments-Police Jury	325,733	345,910
On Behalf Payments-State	167,076	157,202
Interest & Miscellaneous	<u>1,289</u>	<u>1,832</u>
Total Revenues	<u>\$731,772</u>	<u>\$763,300</u>
EXPENSES:		
Current-		
Judicial-		
On Behalf Payments-Parish Government	\$247,800	\$298,935
On Behalf Payments-State	325,733	345,910
	<u>167,076</u>	<u>157,202</u>
Total Expenses	<u>\$740,609</u>	<u>\$802,047</u>
Change in Net Position	<u>\$ (8,837)</u>	<u>\$ (38,747)</u>

Budgetary Highlights

In the General Fund, actual revenues were more than budgeted amounts by \$97,208 and actual expenditures were more than budgeted amounts by \$90,960. For the Title IV-D Fund, actual expenditures were \$27,967 less than budgeted amounts and actual revenues were \$9,280 less than budgeted amounts. The variances in the General Fund are not within the acceptable range to be in compliance with the Local Government Budget Act.

Economic Factors and Next Year's Budget

Revenues received by the District Attorney continue to be sufficient to maintain the normal day-to-day operational needs of the office. The District Attorney considers many factors when setting the budget for fiscal year 2021, including increasing personnel costs associated with insurance and retirement.

Contacting the District Attorney

This financial report is designed to provide our citizens and creditors with a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Julie C. Jones, District Attorney of the Thirty-Ninth Judicial District at P. O. Box 606, Coushatta, Louisiana 71019-0606.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Julie C. Jones, District Attorney of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, LA 71019-0606

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary fund, and the aggregate remaining fund information of the District Attorney of the Thirty-Ninth Judicial District Attorney of Louisiana (District Attorney), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the fiduciary fund, and the aggregate remaining fund information of the District Attorney as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney'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 Attorney's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, and Schedule of Employer Contributions on pages 1 through 3 and 36 through 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries,

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules 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 Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are fairly stated, in all material respects, in relation to the 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 June 23, 2022, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 23, 2022, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 23, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Statement of Net Position
December 31, 2021

ASSETS:

Current Assets-	
Cash & Cash Equivalents	\$132,845
Revenue Receivable	<u>44,258</u>
Total Current Assets	\$177,103
Noncurrent Assets-	
Capital Assets (Net)	<u>2,251</u>
Total Assets	<u>\$179,354</u>

DEFERRED OUTFLOWS OF RESOURCES: \$ 26,629

LIABILITIES:

Current Liabilities-	
Accounts Payable	\$ 251
Due to Other Governments	<u>29,942</u>
Total Current Liabilities	\$ 30,193
Noncurrent Liabilities-	
Net Pension Liability	<u>10,580</u>
Total Liabilities	<u>\$ 40,773</u>

DEFERRED INFLOWS OF RESOURCES: \$ 32,622

NET POSITION:

Net Investment in Capital Assets	\$ 2,251
Unrestricted	<u>130,337</u>
Total Net Position	<u>\$132,588</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Statement of Activities
December 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Judicial-					
Personnel Services	\$651,168	\$52,922	\$ 0	\$0	\$(598,246)
Operating Expenses	26,026	0	178,621	0	152,595
Materials & Supplies	16,598	0	0	0	(16,598)
Travel & Other Charges	7,567	0	0	0	(7,567)
Professional Services	9,250	0	0	0	(9,250)
Outside Appropriations	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(30,000)</u>
Total Governmental Activities	<u>\$740,609</u>	<u>\$52,922</u>	<u>\$178,621</u>	<u>\$0</u>	<u>\$(509,066)</u>
General Revenues:					
Interest					\$ 1,289
Non-Employer Pension Revenue					6,131
On Behalf Payments-Police Jury					325,733
On Behalf Payments-State					<u>167,076</u>
Total General Revenues					<u>\$ 500,229</u>
Change in Net Position					\$ (8,837)
Net Position January 1, 2021					<u>141,425</u>
Net Position December 31, 2021					<u>\$ 132,588</u>

See independent auditors' report and notes to financial statements.

FUND FINANCIAL STATEMENTS

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Balance Sheet-Governmental Funds
December 31, 2021

	<u>Major Funds</u>		<u>Non-Major Fund</u>	<u>Total</u>
	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	
Assets:				
Cash & Cash Equivalents	\$117,274	\$10,360	\$5,211	\$132,845
Revenue Receivable	<u>7,884</u>	<u>36,374</u>	<u>0</u>	<u>44,258</u>
Total Assets	<u>\$125,158</u>	<u>\$46,734</u>	<u>\$5,211</u>	<u>\$177,103</u>
Liabilities:				
Accounts Payable	\$ 242	\$ 9	\$ 0	\$ 251
Due to Other Governments	<u>12,500</u>	<u>17,442</u>	<u>0</u>	<u>29,942</u>
Total Liabilities	<u>\$ 12,742</u>	<u>\$17,451</u>	<u>\$ 0</u>	<u>\$ 30,193</u>
Fund Balance:				
Restricted for:				
Special Obligation	\$ 0	\$29,283	\$ 0	\$ 29,283
Special Purposes			5,211	5,211
Unassigned	<u>112,416</u>	<u>0</u>	<u>0</u>	<u>112,416</u>
Total Fund Balances	<u>\$112,416</u>	<u>\$29,283</u>	<u>\$5,211</u>	<u>\$146,910</u>
Total Liabilities and Fund Balances	<u>\$125,158</u>	<u>\$46,734</u>	<u>\$5,211</u>	<u>\$177,103</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2021

Total Governmental Fund Balance	\$146,910
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Non-current assets used in Governmental Activities are not financial resources. Therefore, they are not reported in the Governmental Fund Balance Sheet-	
Capital Assets	89,457
Less, Accumulated Depreciation	(87,206)
Deferred Outflows of Resources	26,629
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the Governmental Fund Balance Sheet-	
Net Pension Liability	(10,580)
Deferred Inflows of Resources	<u>(32,622)</u>
Total Net Position of Governmental Activities at December 31, 2021	<u>\$132,588</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2021

	<u>Major Funds</u>		<u>Non-Major Fund</u>	<u>Total</u>
	<u>General</u> <u>Fund</u>	<u>Title</u> <u>IV-D Fund</u>	<u>Worthless</u> <u>Check Fund</u>	
REVENUES:				
Charges for Services	\$ 52,582	\$ 0	\$ 340	\$ 52,922
Intergovernmental-				
Federal Grants	0	148,621	0	148,621
State Grants	30,000	0	0	30,000
On Behalf Payments-Police Jury	325,733	0	0	325,733
On Behalf Payments-State	167,076	0	0	167,076
Miscellaneous	<u>1,287</u>	<u>2</u>	<u>0</u>	<u>1,289</u>
Total Revenues	<u>\$576,678</u>	<u>\$148,623</u>	<u>\$ 340</u>	<u>\$725,641</u>
EXPENDITURES:				
Current-				
General Government-				
Personnel Services & Related Benefits	\$514,645	\$132,898	\$ 0	\$647,543
Operating Expenses	13,778	11,344	0	25,122
Materials & Supplies	10,247	6,351	0	16,598
Travel & Other Charges	7,567	0	0	7,567
Professional Services	9,250	0	0	9,250
Outside Appropriations	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>\$585,487</u>	<u>\$150,593</u>	<u>\$ 0</u>	<u>\$736,080</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (8,809)</u>	<u>\$ (1,970)</u>	<u>\$ 340</u>	<u>\$ (10,439)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	\$ 570	\$ 11,262	\$ 0	\$ 11,832
Operating Transfer Out	<u>(11,262)</u>	<u>0</u>	<u>(570)</u>	<u>(11,832)</u>
Total Other Financing Sources (Uses)	<u>\$ (10,692)</u>	<u>\$ 11,262</u>	<u>\$ (570)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (19,501)</u>	<u>\$ 9,292</u>	<u>\$ (230)</u>	<u>\$ (10,439)</u>
Fund Balances-Beginning of Year	<u>131,917</u>	<u>19,991</u>	<u>5,441</u>	<u>157,349</u>
Fund Balances-End of Year	<u>\$112,416</u>	<u>\$ 29,283</u>	<u>\$5,211</u>	<u>\$146,910</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2021

Net Change in Fund Balances-Total Governmental Funds \$(10,439)

Amounts reported for Governmental Activities in the Statement of Activities are different because Governmental Funds report Capital Outlays as expenditures. However, in the State of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. The current year amounts for these items were-

Depreciation Expense (903)

Some revenues reports in the Statement of Activities do not provide current financial resources and these are not reported as revenues in the governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds, These timing differences are summarized below:

Pension Expense (3,626)
Non Employer Pension Revenue 6,131

Total changes in Net Position at December 31, 2021, per Statement of Activities \$ (8,837)

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Fund
December 31, 2021

	Asset Forfeiture <u>Fund</u>
ASSETS:	
Cash	<u>\$7,389</u>
LIABILITIES:	
Due to Other Governments	<u>\$7,389</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Fiduciary Funds-Agency Funds
Schedule of Changes in Net Position
For the Year Ended December 31, 2021

	<u>Asset Forfeiture Fund</u>	<u>Bond Forfeiture Fund</u>	<u>Total</u>
ADDITIONS:			
Deposits-			
Interest & Miscellaneous Income	\$ <u>6</u>	\$ <u>0</u>	\$ <u>6</u>
DEDUCTIONS:			
Disbursements	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Change in Liabilities	\$ 6	\$ 0	\$ 6
Liabilities-Beginning	<u>7,383</u>	<u>0</u>	<u>7,383</u>
Liabilities-Ending	<u>\$7,389</u>	<u>\$0</u>	<u>\$7,389</u>

See independent auditor's report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Notes to Financial Statements
December 31, 2021

Introduction:

The Thirty-Ninth Judicial District is comprised of the parish of Red River, located in northwest Louisiana. As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of criminal prosecution by the State in her district, is the representative of the State before the grand jury in her district, and is legal advisor to the grand jury. The District Attorney 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.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

As the governing authority of the parish, for reporting purposes, the Red River Parish Police Jury is the financial reporting entity for Red River Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) 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 Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Red River District Attorney for financial reporting purposes. The basic criteria 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 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 District Attorney.
2. Organizations for which the Parish Police Jury does not appoint a voting majority but are fiscally dependent and
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.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Notes to Financial Statements
December 31, 2021

Although the District Attorney is an independently elected official, she is fiscally dependent on the Red River Parish Police Jury. The Red River Parish Police Jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. Therefore, the District Attorney was determined to be a component unit of the Red River Parish 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 judicial services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity except for the fiduciary fund. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities generally are financed through fees and charges, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting-

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

The District Attorney maintains four funds. They are categorized as governmental funds and a fiduciary fund. The emphasis on fund financial statements is on major governmental and enterprise 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 10 percent of the corresponding total for all governmental funds. The District Attorney considers the following governmental funds to be major: General Fund and Title IV-D.

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The funds of the District Attorney are described below:

Governmental Funds

Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of her office.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Title IV-D

The Title IV-D Fund accounts for receipt and expenditure of federal reimbursement grants passed through the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the program is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check

The Worthless Check Collection Fee Fund accounts for revenues derived from the 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.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District Attorney in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Fiduciary Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities of the District Attorney, these funds are not incorporated into the government-wide statements.

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D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District Attorney's office as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and cash equivalents include all interest-bearing and demand accounts of the District Attorney.

F. Capital Assets-

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

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

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Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of useful lives by type of asset is as follows:

Furniture, Fixtures & Equipment	5 years
Vehicles	5 years

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

G. Equity Classifications-

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

- a. Net investment in capital assets - consists of the 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 resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - all other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

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- c. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- d. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$112,416. If applicable, the District Attorney would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

H. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, 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 statement and the reported amounts of revenue, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. Budget-

Prior to the beginning of each fiscal year, the District Attorney adopts a budget for the next fiscal year for its general fund and each major special revenue fund. The budgets are open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budgets for the General Fund and IV-D Fund are prepared on the modified accrual basis of accounting.

J. Pensions-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net positions of the District Attorney's Retirement System of Louisiana and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

K. Deferred Outflows/Inflow of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

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2. Cash and Cash Equivalents:

The cash and cash equivalents of the District Attorney are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District Attorney will not be able to recover its deposits. 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District Attorney's name.

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. Cash and cash equivalents are stated at cost, which approximates market. At December 31, 2021, the District Attorney has \$165,870 in collected bank balances. These deposits are fully secured by FDIC Insurance.

3. Interfund Transactions:

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds. Transfers are primarily used to move operation monies to and from various funds. The summary of interfund operating transfers is as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfer Out</u>
General Fund	\$ 570	\$11,262
Special Revenue Funds-		
Title IV-D	11,262	0
Worthless Check	<u>0</u>	<u>570</u>
Total	<u>\$11,832</u>	<u>\$11,832</u>

4. Compensated Absences:

Full-time employees earn ten days of vacation and sick leave annually. Vacation and sick leave may not be accumulated and there are no vesting privileges; therefore, no entry is made for compensated absences.

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5. Federal Financial Assistance Programs:

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of reimbursements of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2021, the District Attorney of the Thirty-Ninth Judicial District expended \$148,621 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

6. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2021, is as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>1-1-21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-210</u>
Capital Assets- Depreciated:				
Office Furniture, Equipment	\$ 66,117	\$ 0	\$0	\$ 66,117
Vehicles	<u>23,340</u>	<u>0</u>	<u>0</u>	<u>23,340</u>
Total Capital Assets	\$ 89,457	\$ 0	\$0	\$ 89,457
Less, accumulated depreciation	<u>(86,303)</u>	<u>(903)</u>	<u>0</u>	<u>(87,206)</u>
Net Capital Assets	\$ <u>3,154</u>	\$(<u>903</u>)	\$ <u>0</u>	\$ <u>2,251</u>

Depreciation expense of \$903 was charged to the judicial function.

7. Receivables:

The following is a summary of receivables at December 31, 2021:

<u>Class of Receivable</u>	<u>General</u> <u>Fund</u>	<u>IV-D</u> <u>Fund</u>	<u>Total</u>
Charges for Services	\$ 171	\$ 0	\$ 171
Intergovernmental Revenues	<u>7,713</u>	<u>36,374</u>	<u>44,087</u>
Total	<u>\$7,884</u>	<u>\$36,374</u>	<u>\$44,258</u>

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8. Employee Retirement System:

Substantially all employees of the District Attorney are members of the District Attorneys' Retirement System, State of Louisiana (DARS). This system is a cost-sharing, multiple-employer defined benefit pension plan administered by separate boards of trustees. Pertinent information relative to the plan follows:

A. General Information about the Plan

Plan Description

The District Attorney contributes to the District Attorneys' Retirement System, State of Louisiana, which is a cost-sharing multiple employer defined benefit pension plan. DARS was created on August 1, 1956 by Act 56 of the 1956 session of the Louisiana Legislature, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefit Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire

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prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor's Benefits

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

Cost-of-Living Increases

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant

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an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

Deferred Retirement Option Plan

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 4.0%.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2021 and excluded from pension expense. These additional sources

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of income are used as additional employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The non-employer contribution was \$6,131.

Contributions to the pension plan from the District Attorney were \$2,880 for the year ended December 31, 2021.

B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021 and 2020, the District Attorney reported a total of \$10,580 and \$44,700 for its proportionate share of the Net Pension Liability of the Plan.

Plan	Measurement Date	
	June 30, 2021	June 30, 2020
DARS	\$10,580	\$44,700

The Net Pension Liability was measured as of June 30, 2021 for DARS, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the Net Pension Liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the measurement date, the District Attorney's proportion was as follows:

Plan	Proportionate Share	
	June 30, 2021	June 30, 2020
DARS	.05943%	.05642%

For the year ended December 31, 2021 and 2020, the District Attorney recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions as follows:

Plan	Measurement Date	
	June 30, 2021	June 30, 2020
DARS	\$3,626	\$12,785

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

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,394	\$ 3,249
Changes in Assumptions	19,966	-
Net Difference between projected and actual earnings on pension plan	-	28,775
Changes in employer's proportion of beg NPL	1,179	581
Differences between employer and proportionate share of contributions	-	17
Subsequent Measurement Contributions	2,090	-
Total	\$ 26,629	\$ 32,622

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

Year ended December 31:	
2022	\$(1,115)
2023	(13)
2024	(3,034)
2025	(3,921)
Total	\$(8,083)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for the valuation date June 30, 2021 for DARS are as follows:

<u>Assumptions</u>	<u>DARS</u>
Actuarial cost method	Entry age normal cost
Expected remaining service lives	6 years
Investment rate of return	6.10%
Inflation rate	2.20%
Salary increases	5.00%

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Mortality rates for DARS were based on Pub-2010 Public Retirement Plans Mortality Table for employees, annuitants, beneficiaries and disabled annuitants, multiplied by 115% for males and females, each with full generational projection using MP2019 scale. The mortality rate assumptions were based upon an experience study performed by the prior actuary on plan data for the period of July 1, 2014 through June 30, 2019.

The long-term expected rate of return on DARS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

Best estimate of arithmetic real rate of return for each major asset class included in pension target asset allocation as of June 30, 2021 for DARS are summarized in the following table:

<u>Asset Class</u>	<u>DARS</u>	
	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Equity	57.11%	6.43%
Fixed Income	30.19%	0.94%
Alternative	12.67%	0.89%
Other	0.03%	0.00%
Totals	<u>100.00%</u>	5.80%
Inflation		2.45%
Expected Nominal Return		8.25%

The discount rate used to measure the total pension liability was 6.10% for DARS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, DARS fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District Attorney's proportionate share of the Net Pension Liability using the discount rate as shown above, as well as what the District Attorney's proportionate share of the Net Pension Liability would be if it was calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
DARS	\$51,876	\$10,580	\$(24,017)

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net positions are available in the separately issued financial statements of the Plans.

9. Accounts, Salaries and Other Payables

The current liabilities of the governmental funds at December 31, 2021, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Title IV Fund</u>	<u>Total</u>
Accounts Payable	\$ 242	\$ 9	\$ 251
Due to Other Governments	<u>12,500</u>	<u>17,442</u>	<u>29,942</u>
Totals	<u>\$12,742</u>	<u>\$17,451</u>	<u>\$30,193</u>

10. Expenditures of the District Attorney Not Included in the Accompanying Financial Statements:

Certain expenses of the District Attorney's office are paid by the Red River Parish Police Jury. In addition to furnishing the building where the District Attorney's office is located, the Red River Parish Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the District Attorney's office. The accompanying financial statements do not include certain expenditures of the District Attorney paid by the Red River Parish Police Jury.

11. On-Behalf Payments:

The accompanying financial statements include on-behalf payments made by the Red River Parish Police Jury and the State of Louisiana for salaries and related fringe benefits of the District Attorney's employees, including contributions to PERS and DARS, as required by accounting principles generally accepted in the United States of America.

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12. Litigation:

The District Attorney of the Thirty-Ninth Judicial District is a defendant in various lawsuits filed by inmates. 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 Thirty-Ninth Judicial District Attorney.

13. Post-Employment Benefits:

The District Attorney does not provide any post-employment benefits; therefore, no disclosure for GASB 75 is required.

14. Subsequent Events:

Management has evaluated events through June 23, 2022, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

District Attorney of the Thirty-Ninth Judicial District
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General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$ 60,000	\$ 49,175	\$ 52,582	\$ 3,407
Intergovernmental-				
State Grants	30,000	25,000	30,000	5,000
Other Grants	30,000	4,010	0	(4,010)
On Behalf Payments- Police Jury	230,000	230,000	325,733	95,733
On Behalf Payments-State	170,000	170,000	167,076	(2,924)
Miscellaneous	2,500	1,285	1,287	2
Total Revenues	<u>\$522,500</u>	<u>\$479,470</u>	<u>\$576,678</u>	<u>\$ 97,208</u>
EXPENDITURES:				
Current-				
General Government-				
Personnel Services & Benefits	\$440,500	\$400,000	\$514,645	\$ (114,645)
Operating Expenses	25,500	64,777	13,778	50,999
Materials & Supplies	8,500	15,160	10,247	4,913
Travel & Other Charges	8,000	5,335	7,567	(2,232)
Professional Services	8,500	9,250	9,250	0
Outside Appropriations	0	0	30,000	(30,000)
Total Expenditures	<u>\$491,000</u>	<u>\$494,522</u>	<u>\$585,487</u>	<u>\$ (90,965)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 31,500	\$ (15,052)	\$ (8,809)	\$ 6,243
OTHER FINANCING SOURCES:				
Operating Transfers Out	\$ (15,000)	\$ 0	\$ (10,692)	\$ (10,692)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Sources	\$ 16,500	\$ (15,052)	\$ (19,501)	\$ (4,449)
Fund Balance-Beginning of Year	131,917	131,917	131,917	0
Fund Balance-End of Year	<u>\$148,417</u>	<u>\$116,865</u>	<u>\$112,416</u>	<u>\$ (4,449)</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana
Title IV-D Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental-				
Federal Grants	\$140,000	\$157,900	\$148,621	\$ (9,279)
Miscellaneous	<u>3</u>	<u>3</u>	<u>2</u>	<u>(1)</u>
Total Revenues	<u>\$140,003</u>	<u>\$157,903</u>	<u>\$148,623</u>	<u>\$ (9,280)</u>
EXPENDITURES:				
Current-				
General Government-				
Personnel Services	\$125,000	\$164,440	\$132,898	\$31,542
Operating Expenses	9,000	11,340	11,344	(4)
Materials & Supplies	16,000	2,780	6,351	(3,571)
Travel Other Charges	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$150,400</u>	<u>\$178,560</u>	<u>\$150,593</u>	<u>\$27,967</u>
Deficiency of Revenues over Expenditures	\$ (10,397)	\$ (20,657)	\$ (1,970)	\$18,687
OTHER FINANCING SOURCES:				
Operating Transfers In	<u>15,000</u>	<u>0</u>	<u>11,262</u>	<u>11,262</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 4,603	\$ (20,657)	\$ 9,292	\$29,949
Fund Balance-Beginning of Year	<u>19,991</u>	<u>19,991</u>	<u>19,991</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 24,594</u>	<u>\$ (666)</u>	<u>\$ 29,283</u>	<u>\$29,949</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Thirty-Ninth Judicial District
Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2021

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
District Attorney Retirement System (DARS)					
2015	0.05471%	\$ 2,947	\$35,000	8%	98.56%
2016	0.05784%	\$11,071	\$35,000	32%	95.09%
2017	0.05756%	\$15,535	\$35,000	44%	93.57%
2018	0.05629%	\$18,115	\$35,000	52%	92.92%
2019	0.05960%	\$19,172	\$35,000	55%	93.13%
2020	0.05642%	\$44,700	\$35,000	128%	84.86%
2021	0.05943%	\$10,580	\$41,750	25%	96.79%

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

District Attorney of the Thirty-Ninth Judicial District
Schedule of Employer's Contributions
For the Year Ended December 31, 2021

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
District Attorney Retirement System (DARS)					
2015	\$1,838	\$1,838	\$0	\$35,000	5.25%
2016	\$ 613	\$ 613	\$0	\$35,000	1.75%
2017	\$ 0	\$ 0	\$0	\$35,000	0.00%
2018	\$ 219	\$ 219	\$0	\$35,000	0.63%
2019	\$ 919	\$ 919	\$0	\$35,000	2.63%
2020	\$1,400	\$1,400	\$0	\$35,000	4.00%
2021	\$2,880	\$2,880	\$0	\$41,750	6.90%

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

District Attorney of the Thirty-Ninth Judicial District
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2021

Agency Head Name: Julie Jones, District Attorney

<u>Purpose</u>	<u>Amount</u>
<u>Paid by the DA's Office:</u>	
Salary	\$43,550
Benefits-Payroll Taxes	631
Benefits-Retirement	2,880
Auto Allowance	12,000
Dues & Subscriptions	448
Training & Seminars	1,325
Travel & Lodging	5,279
Meetings/Meals Reimbursements	776
Supplies Reimbursements	92
<u>Paid by the Red River Parish Police Jury:</u>	
Salary	60,000
Benefits-Payroll Taxes	833
Benefits-Retirement	4,050
<u>Paid by the State Treasurer:</u>	
Salary	53,721
Benefits-Payroll Taxes	779
Benefits-Retirement	3,771

See independent auditors' report.

District Attorney of the Thirty-Ninth Judicial District
Justice System Funding Schedule – Collecting/Disbursing Entity
For the Year Ended December 31, 2021

Cash Basis Presentation	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	12,824	12,334
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	4,725	4,050
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	16,060	207
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	75	265
Interest Earnings on Collected Balances	-	-
Other (<i>do not include collections that fit into more specific categories above</i>)	-	-
Subtotal Collections	20,860	4,522
Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i>)		
None		
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	15,350	4,207
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines - Other (<i>Additional rows may be added as necessary</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)	6,000	50
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	21,350	4,257
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	12,334	12,599
Ending Balance of "Partial Payments" Collected but not Disbursed (<i>only applies if collecting agency does not disburse partial payments until fully collected</i>) - <i>This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
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>)	-	-

See independent auditor's report.

District Attorney of the Thirty-Ninth Judicial District
Justice System Funding Schedule – Receiving Entity
For the Year Ended December 31, 2021

Cash Basis Presentation	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From: <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
<i>LA Department of Public Safety & Corrections-Court Fees</i>	400	650
<i>Red River Parish Sheriff-Court Costs</i>	5,639	6,071
<i>Red River Parish Sheriff-Court Fines</i>	3,623	7,139
<i>Red River Parish Sheriff-Bond Fees</i>	3,074	3,498
<i>Pre-Trial Diversion Program Fees</i>	4,725	4,050
<i>Agency name/collection type</i>	-	-
<i>Agency name/collection type</i>	-	-
Subtotal Receipts	17,461	21,408
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
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>

See independent auditor's report.

OTHER REPORTS/SCHEDULES

T | C | B | T
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Julie C. Jones, District Attorney
Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019-0606

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary fund, and the aggregate remaining fund information as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-Ninth Judicial District of Louisiana's (District Attorney) basic financial statements and have issued our report thereon dated June 23, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 23, 2022

District Attorney of the Thirty-Ninth Judicial District
Schedule of Audit Results
Year Ended December 31, 2021

I. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the District Attorney of the Thirty-Ninth Judicial District.
2. There were no material weaknesses identified in internal control during the audit of the financial statements.
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*, see 2021-001.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Compliance-

2021-001 *Local Government Budget Act*

Criteria - Revised Statutes 39:1301-1315, direct local governments as to the manner in which the annual budget shall be adopted, implemented, and amended. This included the requirements to revise the budget when total expenditures and other sources are failing to meet the total budgeted expenditures and other uses by five percent or less.

Condition - For the year ended December 31, 2021, actual expenditures and other sources for the General fund were more than budgeted amounts by more than 5%, actual revenues for IV-D Fund were less than budgeted amounts by more than 5% and a deficit fund balance was budgeted for the IV-D Fund and the budget was not amended accordingly.

Effect - The budget cannot be used as an effective management tool to control revenues and expenditures.

Cause - Oversight of management to ensure the budget was properly amended prior to the year end.

Recommendation - The District should institute procedures to ensure that the budget is amended to comply with the Local Government Budget Act.

Management's Response - The District will institute policies and procedures to ensure the budget is properly amended prior to end of the year to be in compliance with Budget Act.

II. Prior Year Findings

Compliance-

2020-001 *Local Government Budget Act*

Condition - For the year ended December 31, 2020, actual revenues and other sources for the Title IV-D fund were less than budgeted amounts by more than 5%, and the budget was not amended accordingly. In addition, actual expenditures were more than budgeted amounts by more than 5%, and the budget was not amended accordingly.

Status - This is a repeat finding that was not cleared. See 2021-001.

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES**

To the District Attorney of the Thirty-Ninth Judicial District of Louisiana and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. We obtained and inspected the entity’s written policies and procedures and observed that they address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
 - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ***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.
 - ***Disbursements***, including processing, reviewing, and approving.
 - ***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).

- **Payroll/Personnel**, including (1) payroll processing, and (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 schedule.
- **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- **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).
- **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **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.
- **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
 - a) Procedure Results - We noted two exceptions. (1) The DA does not have a Disaster Recovery /Business Continuity policy; (2) Sexual Harassment policy does not address, annual employee training, and annual reporting.

Board or Finance Committee

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
 - Observed 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.
 - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

- Obtained the prior year audit report and observed the unassigned fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed 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.
- a) Procedure Results – Not applicable due to the DA does not have a governing board or finance committee.

Bank Reconciliations

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
- Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
 - Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and
 - 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.
- a) Procedure Results – We noted one exception. Bank Reconciliations do not include evidence that they were prepared within two months of related statement closing.

Collections (excluding electronic funds transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:
- Employees that are responsible for cash collections do not share cash drawers/registers.
 - 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.
 - 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.
 - 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.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was enforced during the fiscal period.
7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:
 - We observed that receipts are sequentially pre-numbered.
 - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - We traced the deposit slip total to the actual deposit per the bank statement.
 - We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - We traced the actual deposit per the bank statement to the general ledger.

a) Procedure Results – We noted no exceptions.

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
 - We observed that the disbursement matched the related original itemized invoice and that documentation indicates that deliverables included on the invoice were received by the entity.

- We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
- a) Procedure Results – We noted no exceptions.

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

11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management’s representation that the listing is complete.
12. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:
- We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.
- a) Procedure Results – Not applicable due to DA does not own any credit cards.

Travel and Expense Reimbursement

14. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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

a) Procedure Results – We noted no exceptions.

Contracts

15. We obtained from management a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding our contract, and:

- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).
- We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

a) Procedure Results – We noted no exceptions.

Payroll and Personnel

16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

17. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #16 above, we obtained attendance and leave documentation for the pay period, and:

- We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- We observed that supervisors approved the attendance and leave of the selected employees/officials.
- We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- We observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found with the personnel file.

18. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. If applicable, we agreed the hours to the employees or officials' cumulative leave records, and the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and the termination payment to entity policy.
19. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.
 - a) Procedure Results – We noted no exceptions.

Ethics

20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:
 - We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - We observed that 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.
 - a) Procedure Results – We noted no exceptions.

Debt Service

21. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed 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).
 - a) Procedure Results – Not applicable due to DA did not incur any debt past or present.

Fraud Notice

23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the District Attorney of the parish in which the entity is domiciled.
24. We observed whether 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.
 - a) Procedure Results – We noted no exceptions.

Information Technology Disaster Recovery/Business Continuity

25. We performed the following procedures:

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

a) Procedure Results – We noted no exceptions.

Sexual Harassment

26. We randomly selected the employees/officials from procedure #16 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

27. We observed that the entity has posted its sexual harassment policy and complaint procedures on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

28. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:

- Number and percentage of public servants in the agency who have completed the training requirements;
- Number of sexual harassment complaints received by the agency;
- Number of complaints which resulted in a finding that sexual harassment occurred;
- Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- Amount of time it took to resolve each complaint.

a) Procedure Results – We noted no exceptions.

We were engaged by the District Attorney 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 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.

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Natchitoches, Louisiana

June 23, 2022

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

Item 1: Exceptions - (1) The DA does not have a Disaster Recovery /Business Continuity written policy; (2) the Sexual Harassment policy does not address, annual employee training, and annual reporting.

Response - We will establish written policies and procedures to address the items above.

Item 3: Bank Reconciliations do not include evidence that they were prepared within two months of related statement closing.

Response - We will include date of preparation and ensure that all bank reconciliations are prepared within two months of related statement closing.