

DISTRICT ATTORNEY OF THE TWENTIETH
JUDICIAL DISTRICT

EAST AND WEST FELICIANA PARISH, LOUISIANA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
PARISHES OF EAST AND WEST FELEICIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2019
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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Independent Auditor's Report

The Honorable Samuel D'Aquila
District Attorney of the Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District Attorney of the Twentieth Judicial District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Twentieth Judicial District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 funds, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District as of December 31, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, the budgetary comparison information on pages 26 through 27, and the schedule of the District Attorney's proportionate share of the net pension liability on pages 28 and 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.*

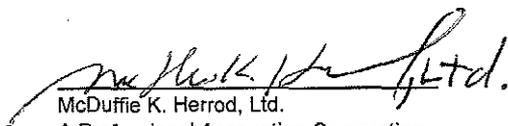
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

Other Supplementary Information

The other supplemental information schedules listed in the table of contents are 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. Such 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 information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 8, 2020, on our consideration of the District Attorney of the Twentieth Judicial District'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 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 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 of the Twentieth Judicial District's internal control over financial reporting and compliance.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
September 8, 2020

MANAGEMENT DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019**

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2019. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2019, the District Attorney had the following:

- The District Attorney's office in East Feliciana Parish saw 652 criminal cases filed.
- The District Attorney's office in West Feliciana Parish saw 888 criminal cases filed.

GRANT PROGRAMS:

- **THE VICTIM ASSISTANCE PROGRAM** offers free counseling to victims who cannot afford counseling on their own. This program uses local licensed counselors who have years of experience in counseling. This program is now in its fourteenth year.
- **THE DRUG DIVERSION PROGRAM** offers first time drug offenders educational classes on how to abstain from drugs and alcohol, and the effects of drug and alcohol abuse. Instructors consist of local professionals who have a background in education. This program is now in its twelfth year. The enrollment in the program for the year 2019 was 27 persons.
- **VICTIM RESTITUTION ASSISTANCE PROGRAM** works directly with assigned victims who have received restitution awards. Qualifying victims in East Feliciana Parish was 124 and 94 victims qualified in West Feliciana Parish.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- *The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.*
- *The remaining statements are fund financial statements that focus on individual parts of the District Attorney's government, reporting the District Attorney's operations in more detail than the government-wide statements.*
- *The governmental funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.*
- *Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.*

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019**

supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Government-Wide Statements

The *government-wide statements* report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets - the difference between the District Attorney's assets and liabilities - is one way to measure the District Attorney's financial position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall financial health of the District Attorney, one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Parishes of East and West Feliciana.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the public safety program, and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The District Attorney has two kinds of funds:

- Governmental funds - Most of the District Attorney's basic services are included in the governmental funds, which focus on: (1) how the other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019**

- Fiduciary funds - we excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

Net Position. The District Attorney's combined net position was as follows. (See Table A-1.)

**Table A-1
District Attorney's Net Position**

	Governmental Activities	
	2018	2019
Current and other assets	\$ 607,053	\$ 544,257
Capital assets – net	83,539	66,105
Deferred Outflows – Pension	77,087	71,982
Total Assets & Deferred Outflows	767,679	682,344
Current Liabilities	13,963	29,167
Long-Term Liabilities	89,351	95,420
Deferred Grant Revenue	2,500	0
Deferred Inflows - Pension	33,438	42,956
Total Liabilities & Deferred Inflows	139,252	167,543
Net Assets		
Invested in capital assets	83,539	66,105
Unrestricted	544,888	448,696
Total Net Assets	\$ 628,427	514,801

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019**

Governmental Activities

**Table A-2
Changes in District Attorney's Net Position**

	Governmental Activities	
	2018	2019
Revenues		
Program Revenues		
Charges for services	\$ 481,139	\$ 386,781
State grants and entitlements	458,771	338,078
Other	88,831	77,564
Total Revenues	<u>\$ 1,028,741</u>	<u>\$ 802,423</u>
Expenses		
General governmental	1,031,490	916,049
Total Expenses	<u>1,031,490</u>	<u>916,049</u>
Increase (decrease) in net position	<u>\$ (2,749)</u>	<u>\$ (113,626)</u>

**Table A-3
Net Cost of District Attorney's Governmental Activities**

	Total Cost of Services 2018	Total Cost of Services 2019
	Public Safety	\$ 832,626
IVD Program	198,864	207,247
Total	<u>\$1,031,490</u>	<u>\$916,049</u>

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$514,801.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the District Attorney had invested \$66,105 in capital assets (See Table A-4)

**Table A-4
District Attorney's Capital Assets
(net of depreciation)**

	Governmental Activities	
	2018	2019
Furniture and equipment	<u>\$ 83,539</u>	<u>\$ 66,105</u>
Total	<u>\$ 83,539</u>	<u>\$ 66,105</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for most of its revenues. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2020 year is approximately the same as the year 2019.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT STAFF

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's *accountability for the money it receives*. If you have questions about this report or need additional financial information, contact Mr. Samuel C. D'Aquila, District Attorney, 11651 Ferdinand St., St. Francisville, Louisiana, 70775.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Net Position
December 31, 2019

ASSETS AND DEFERRED OUTFLOWS

Cash and Cash Equivalents	\$ 403,019
Investments	58,488
Receivables, net	79,059
Prepaid expenses	3,691
Capital assets, net of accumulated depreciation	<u>66,105</u>
	<u>610,362</u>
Deferred Outflows	
Pension Related	<u>71,982</u>
	<u>71,982</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS	 <u>682,344</u>

LIABILITIES AND DEFERRED INFLOWS

LIABILITIES

Accounts payable	26,206
Accrued payables	<u>2,961</u>
	<u>29,167</u>

LONG-TERM LIABILITIES

Net Pension Liability	<u>95,420</u>
	<u>95,420</u>

DEFERRED INFLOWS

Deferred Grant Revenue	-
Pension Related	<u>42,956</u>
	<u>42,956</u>

TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>167,543</u>
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NET POSITION

Invested in capital assets	66,105
Unrestricted	<u>448,696</u>
TOTAL NET POSITION	<u>\$ 514,801</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Activities
For the Year Ended December 31, 2019

		Program Revenues		Net (Expenses) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental unit
<u>FUNCTIONS PROGRAMS</u>				
Governmental activities				
Public safety	\$ 708,802	\$ 386,781	\$ 117,737	\$ (204,284)
Health and welfare - IV-D	207,247		220,341	13,094
Total governmental activities	\$ 916,049	\$ 386,781	\$ 338,078	\$ (191,190)
General Revenues:				
			321	
			42,243	
			35,000	
				\$ 77,564
				(113,626)
				628,427
				\$ 514,801

The accompanying notes are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	IV-D Special Revenue Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 277,114	\$ 125,905	\$ 403,019
Investments	58,489	0	58,489
Accounts receivables			
State grants			0
Grants from DCFS- IV-D		33,220	33,220
Dept. of Corrections	1,399		1,399
Other receivables	43,606	834	44,440
Prepaid Expense	3,691		3,691
	<u>\$ 384,299</u>	<u>\$ 159,959</u>	<u>\$ 544,258</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 26,206	\$ -	\$ 26,206
Accrued payables	2,191	771	2,961
	<u>28,397</u>	<u>771</u>	<u>29,167</u>
Fund balances:			
Fund Equity - Unassigned	355,902		355,902
Fund Equity - Assigned		159,188	159,188
	<u>355,902</u>	<u>159,188</u>	<u>515,090</u>
	<u>\$ 384,299</u>	<u>\$ 159,959</u>	<u>\$ 544,258</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total fund balances - Governmental Funds		\$ 515,090
Total net assets reported in the statement of net position is different because:		
Deferred Outflows - Pension Related		71,982
Capital Assets:		
Cost of captial assets at December 31, 2019	369,629	
Less: <i>accumulated depreciation as of December 31, 2019</i>	<u>(303,524)</u>	66,105
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the Governmental Balance Sheet		
Deferred Inflows - Pension Related		(42,956)
Deferred Inflows - Grant Related		
Net Pension Liability		<u>(95,420)</u>
Total net position at December 31, 2019 - Governmental Activities		<u>\$ 514,801</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Special Revenue Fund	Total
<u>REVENUES</u>			
Commissions of fines and forfeitures	\$ 120,045		\$ 120,045
Interest earnings	297	24	321
Intergovernmental revenue:			
Department of Children & Family Services		220,341	220,341
Parish Police Jury	58,353		58,353
State of Louisiana			-
Grants	59,384		59,384
Check collection and DA fees	25,663		25,663
Pre-trial intervention fees	124,050		124,050
Other	194,266	-	194,266
TOTAL REVENUES	\$ 582,058	\$ 220,365	\$ 802,423
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & related benefits	\$ 440,638	\$ 200,041	\$ 640,679
Materials & Supplies	229,237	7,206	236,443
Grant expenses	3,713		3,713
Capital outlay	17,780		17,780
TOTAL EXPENDITURES	\$ 691,368	\$ 207,247	\$ 898,615
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	(109,310)	13,118	(96,192)
Fund balances - beginning of year	465,214	146,068	611,282
Fund balances - end of year	\$ 355,904	\$ 159,186	\$ 515,090

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 STATEMENT OF THE REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 DECEMBER 31, 2019

Net change in fund balances - total governmental funds \$ (96,192)

Amounts reported for governmental activities in the statement of activities are different because:

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

	Depreciation expense	(35,214)
	Capital outlays	<u>17,780</u>

Change in net position of governmental activities	<u>\$ (113,626)</u>
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DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2019

	<u>Special Asset Forfeiture</u>
<u>ASSETS</u>	
Cash	\$ 3,704
TOTAL ASSETS	<u>\$ 3,704</u>
 <u>LIABILITIES</u>	
Due to other governmental units	\$ 3,704
TOTAL LIABILITIES	<u>\$ 3,704</u>

The accompanying notes are an integral part of this statement

NOTES TO FINANCIAL STATEMENTS

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the Parishes of East and West Feliciana, Louisiana. The District Attorney is elected for a term of six years.

NOTE # 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Codification Section 2100, the District Attorney of the Twentieth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Police Jury and West Feliciana Parish Council is the financial reporting entity for the East and West Feliciana Parishes. The financial reporting entity consists of (a) the primary government of Police Jury and Council, (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 exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the District Attorney 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 District Attorney does not appoint a voting majority, but are fiscally dependent on the District Attorney.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

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.

Because the East Feliciana Parish Police Jury and West Feliciana Parish Council provide a significant amount of financial revenues, the District Attorney was determined to be a component unit of the East Feliciana Parish Police Jury and West Feliciana Parish Council, 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 East Feliciana Parish Police Jury and West Feliciana Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. 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 operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12% of the fines collected and 30% of bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorney's office.

Special Revenue Fund

The Special Revenue Fund consists of grants from the Department of Children and Family Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents, to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

FIDUCIARY FUNDS:

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

Narcotic Seizure Account

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

D. ACCOUNTING / MEASUREMENT FOCUS

Accrual Basis - Government Wide Financial Statements (GWFS)

The GWFS were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB no. 33, Accounting and Financial Reporting for Non-exchange transactions.

Program Revenues

Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing resources.

E. BUDGETS AND BUDGETARY ACCOUNTING

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

1. In accordance with the Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the General and Special Revenue Funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

F. COMPENSATED ABSENCES

On January 10, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned; after 5 years of service, 15 days of vacation leave is earned per calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. CASH AND TIME DEPOSITS

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

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual 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 \$500 or more for capitalizing assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

I. OPERATING TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE # 2 CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2019 are as follows:

	<u>Furniture and Equipment</u>
Cost of capital assets January 1, 2019	\$351,849
Additions	17,780
Deletions	<u>0</u>
Cost of capital assets December 31, 2019	<u>\$369,629</u>
Accumulated depreciation, January 1, 2019	268,310
Deletions	0
Additions	<u>35,214</u>
Accumulated depreciation, December 31, 2019	<u>\$303,524</u>
Capital assets, net of accumulated depreciation, at December 31, 2019	<u>\$66,105</u>

Depreciation expense of \$35,214 for the year ended December 31, 2019 was charged to the following governmental functions:

Public service	\$35,214
Title IV-D	<u>0</u>
	<u>\$35,214</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

NOTE # 3 RETIREMENT SYSTEMS

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

Members who joined the System 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 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 the System 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.

Death and disability payments are also provided as established by state statutes.

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

Louisiana District Attorneys' Retirement System
1645 Nicholson Drive
Baton Rouge, Louisiana 70802
Phone (225) 343-0171

Funding Policy - Plan members are required to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate of 1.25 percent. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At December 31, 2019, the District Attorney reported a liability of \$95,420 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2019 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 June

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

30, 2019, the District Attorney's proportion was 0.296611%, which was an increase of 0.018944% from its proportion measured as of June 30, 2018. For the year ended December 31, 2019, the District Attorney recognized pension expense of \$25,762 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2019, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources	Outflows	Inflows
Differences between expected and actual experience	\$ 410	\$29,783
Changes of assumptions	43,461	3,148
Net difference between projected and actual earnings on Pension plan investments	13,382	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,159	10,025
Employer contributions subsequent to the measurement date	3,570	0
Totals	<u>\$ 71,982</u>	<u>\$42,956</u>

The District Attorney reported a total of \$71,982 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization related to pensions, will be recognized in pension expense as follows:

Year	Amount
2020	11,617
2021	3,224
2022	4,705
2023	10,460
2024	(4,100)
Total	<u>\$ 25,906</u>

Actuarial Methods and Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as June 30, 2019 are as follows:

Actuarial Cost Method	Entry age normal cost
Investment Rate of Return	6.50%, net of investment expense
Projected Salary Increases	5.50% (2.40% Inflation / 3.10% Merit)
Mortality Rates	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

in these tables were used to approximate mortality improvement.

Expected Remaining Service Lives	6 years
Cost of Living Adjustments	Only those previously granted

Discount Rate

The long-term expected rate of return on 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. The resulting long-term rate of return is 7.56% for the year ended June 30, 2019.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2019 were as follows:

Asset Class	Long-Term Target Asset Allocation	Expected Portfolio Real Rate of Return
Equities	48.42%	5.13%
Fixed Income	40.10%	1.65%
Alternatives	10.99%	0.78%
Cash	0.49%	0.00%
Totals	100.00%	5.07%
Inflation		2.49%
Expected Real Rate of Return		7.56%

The long-term expected rate of return selected for this report by the Fund was 6.50%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan's 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 investment was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.50%.

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), determined as of the beginning of the measurement period. The effect on net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. The Expected Remaining Service Lives (ERSL) for 2019 is 6 years.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the Fund calculated using the discount rate of 6.50%, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current discount rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability	259,916	95,420	(44,648)

NOTE # 4 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The financial statements do not include certain expenditures that were paid out of the funds of the criminal court, the parish police juries or by the state. These items were paid by the other governmental units directly.

East Feliciana Parish Police Jury	\$ 67,108
State of Louisiana	<u>246,490</u>
	<u>\$ 313,598</u>

NOTE # 5 CASH AND CASH EQUIVALENTS

At December 31, 2019, the carrying amount of the District Attorney's deposits were book balances totaling \$403,019.

The bank balances were covered by federal depository insurance and other bank collateral.

NOTE # 6 INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All investments are insured by the FDIC.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

The following investments are certificates of deposits with maturities that exceed 90 days:

General Fund	\$ 58,488
IV-D Fund	<u>0</u>
Total	<u>\$ 58,488</u>

NOTE # 7 FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Child 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 both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Children and Family Services. Beginning in July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2019, the District Attorney for the Twentieth Judicial District expended \$207,247 in reimbursement payments.

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

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. 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.

NOTE # 8 RECEIVABLES

The receivables at December 31, 2019 are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>IV-D Fund</u>
Fines & Court Costs	\$ 18,393	
Grants	2,500	
Incentive payments	0	33,219
DOC - Angola 5	1,399	
PTI	19,606	
Other	<u>3,107</u>	<u>834</u>
	<u>\$ 45,005</u>	<u>\$ 34,053</u>

NOTE # 9 RELATED PARTY TRANSACTIONS

There are no known transactions that require disclosure.

NOTE # 10 LITIGATION AND CLAIMS

At December 31, 2019, there was one instance of pending litigation or claims against the District Attorney. There is a pending lawsuit in federal court, however, the potential for liability is extremely low. A motion to dismiss will be filed soon and this matter should be resolved in 2020.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2019

NOTE # 11 RISK MANAGEMENT

The District Attorney's office is exposed to various risks of loss including injuries to workers, criminal or property damage, theft and other possible related claims. The District Attorney purchases commercial insurance to minimize this risk of loss from these types of occurrences.

NOTE # 12 DEFERRED COMPENSATION PLAN

Certain employees of the District Attorney of the Twentieth Judicial District participate in the *Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457*. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. Amounts matched by the District Attorney for the year ended December 31, 2019 was \$16,583.

NOTE # 13 SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 8, 2020, the date on which the financial statements were available to be issued. On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (COVID-19) and the risk to the international community as the virus spreads globally beyond its point of origin. On March 7, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The Governor of the State of Louisiana declared a statewide emergency on March 11, 2020. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District Attorney Office's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District Attorney's Office is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the year 2020. No adjustments have been made to these financial statements as a result of this uncertainty.

NOTE # 14 CLAIMS AND JUDGEMENTS

The District Attorney of the Twentieth Judicial District of the State of Louisiana participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to non-compliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

SUPPLEMENTAL INFORMATION

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
<i>Fines and forfeitures</i>	\$123,000	\$120,045	(\$2,955)
Interest	100	297	197
Intergovernmental revenue:			
Parish police jury	11,376	58,353	46,977
Grants	30,000	59,384	29,384
Check collection fees and DA fees	6,600	25,663	19,063
Pre-trial intervention & traffic income	324,000	255,210	(68,790)
Victim/Witness Revenue	10,000	25,000	15,000
Other Revenues	17,600	47,106	29,506
TOTAL REVENUES	522,676	591,058	68,382
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
<i>Personnel service & Related benefits</i>	445,000	440,638	4,362
Materials and supplies	225,200	229,237	(4,037)
Grant expenses	4,000	3,713	287
Donations	1,800	0	1,800
Capital outlay	20,000	17,780	2,220
TOTAL EXPENDITURES	696,000	691,368	4,632
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	(173,324)	(100,310)	73,014
<u>FUND BALANCES</u>			
Beginning of year	(59,485)	192,620	0
End of year	<u>(\$232,809)</u>	<u>\$92,310</u>	<u>\$73,014</u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Interest	\$ 30	\$ 24	(\$6)
Other Income		\$ -	
Intergovernmental revenue:			\$0
Louisiana Department of Social Services	220,729	220,341	(\$388)
TOTAL REVENUES	\$ 220,759	\$ 220,365	\$ (394)
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & Related benefits	205,972	200,041	5,931
Materials & supplies	7,258	7,206	52
Operating expenses	7,529	0	7,529
Travel	0	0	0
TOTAL EXPENDITURES	\$ 220,759	\$ 207,247	\$ 13,512
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>			
	0	13,118	13,118
<u>FUND BALANCES</u>			
Beginning of year	172,631	151,684	0
End of year	\$172,631	\$164,802	\$13,118

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
 DECEMBER 31, 2019

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	0.308519%	12,665	141,758	8.93%	95.09%
June 30, 2016	0.197403%	4,181	224,786	45.91%	98.56%
June 30, 2017	0.286410%	23,541	177,138	13.29%	93.57%
June 30, 2018	0.277667%	13,811	177,138	7.79%	92.92%
June 30, 2019	0.296611%	2,180	191,475	1.14%	93.12%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 DECEMBER 31, 2019

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
June 30, 2015	12,677	12,677	-	141,758	8.9427%
June 30, 2016	6,659	6,659	-	224,786	2.9623%
June 30, 2017	5,926	5,926	-	177,138	3.3454%
June 30, 2018	13,811	13,811	-	177,138	7.7900%
June 30, 2019	2,180	2,180	-	191,475	1.1400%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF COMPENSATION, BENEFITS, AND
 OTHER PAYMENTS TO AGENCY HEAD
 FOR THE YEAR ENDED DECEMBER 31, 2019

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

Samuel D'Aquila, District Attorney

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 99,539
Benefits - Retirement	9,716
Total Salary & Benefits	<u>\$ 109,255</u>
Other Items:	
Education & Training	-
Education Travel & Lodging	-
Total Other Items	<u>\$ -</u>
Total Salary, Benefits, & Other Items	<u><u>\$ 109,255</u></u>

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD

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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**

The Honorable Samuel D'Aquila
District Attorney of the Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements, and have issued our report thereon dated September 8, 2020.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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.

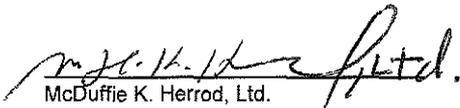
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District Attorney of the Twentieth Judicial District's financial statements are free of 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
September 8, 2020

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney.
2. No instances of noncompliance material to the financial statements of the District Attorney were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No prior findings were reported.

D. CURRENT YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

No current year findings to report.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No current year findings to report.

F. MANAGEMENT LETTER

A management letter was not issued.

**STATEWIDE AGREED-UPON
PROCEDURES**

MC DUFFIE K. HERROD, LTD.
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below, which were agreed to by District Attorney of the Twentieth Judicial District's office and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures – Year 3 (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
No exceptions noted.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

We reviewed the policies and procedures on purchasing with one exception noted. How vendors are added to the vendor list was not addressed in the policies.

- c) **Disbursements**, including processing, reviewing, and approving

Policies for disbursements were reviewed with no exceptions noted.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

We reviewed the policies and procedures on receipts/collections and found no exceptions.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

We reviewed the policies and procedures which applied to payroll/personnel.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Policies and Procedures were reviewed with no exceptions noted.

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

Policies and Procedures were reviewed with no exceptions noted.

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

Policies and Procedures were reviewed with no exceptions noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Policies and Procedures were reviewed with no exceptions noted.

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

Policies and Procedures were reviewed with no exceptions noted.

- k) ***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 critical event.

Policies and Procedures were reviewed with no exceptions noted.

Board or Finance Committee

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

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Not applicable

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.¹ *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Not applicable

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

Not applicable

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
All bank reconciliation reports included evidence that they were prepared within 2 months of the related statement closing date.
 - b) 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
All bank reconciliations included written approval by the District Attorney.
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
Items outstanding for more than 12 months had no evidence of being researched.

Collections (excluding EFTs)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
We received management's list of collection locations along with Management's representation that list is complete.
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that: *(see responses after item (d, below)*
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
Our analysis determined that employees responsible for cash collections do not share cash drawers/registers.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions noted.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

No exceptions noted.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

No exceptions noted.

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

No exceptions noted.

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

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

We received management's list of payment processing locations along with representation that list is complete.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

No exceptions noted.

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

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The same employee that processes payments enters vendors to the system.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

Five disbursements were randomly selected from the general ledger. Management's representation that the population was complete was received along with the corresponding invoices. Evidence of all selected disbursements was provided by management and all were found to match the related original invoice.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

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

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

A list of credit and debit cards was obtained from management with representation that the list was complete.

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

- a) Observe 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

Statements were reviewed with no exceptions noted.

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

No finance charges or late fees were incurred during the fiscal year.

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

No exceptions noted.

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

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

a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

Contracts

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

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

Not applicable.

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

Not applicable.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Not applicable.

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

Not applicable. Management stated that there were no changes to current contracts during the fiscal year and there were no contract renewals to report.

Payroll and Personnel

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

We randomly selected five (5) employees and found that the salaries/pay rates in the personnel files matched the actual salaries and pay rates.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions noted.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exceptions noted.

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

No exceptions noted.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

No exceptions noted.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

No exceptions noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics compliance documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

All employees completed one (1) hour of ethics training during the fiscal period.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

There is no written documentation for this procedure.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Not applicable

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Not applicable

Other

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

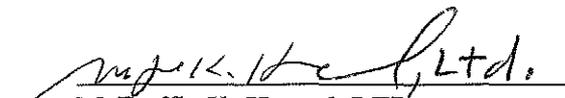
Management is not aware of any misappropriations of funds.

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

No exceptions noted.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.


McDuffie K. Herrod, LTD.

Clinton, Louisiana

September 8, 2020