

**District Attorney of the Thirtieth Judicial District**  
**Leesville, Louisiana**

*Financial Statements*  
*For the Year Ended December 31, 2021*



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
DECEMBER 31, 2021**

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## INDEPENDENT AUDITORS' REPORT

Honorable Terry Lambright  
District Attorney of the Thirtieth Judicial District

### **Opinions**

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2021, and the respective changes in financial position thereof 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of 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 misstatements, whether due to fraud or error.

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney'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 on pages 4 through 7, the budgetary comparison information on pages 34 and 35, the schedule of the employer's pension contribution on page 36, and the schedule of proportionate share of net pension liability on page 37, and 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 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 accompanying other financial information consisting of the schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head on page 39, the Receiving Entity Schedule as Required by Act 87 on page 40, and the Collecting/Disbursing Schedule as Required by Act 87 is presented for purposes of additional analysis and is 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 information 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, Reimbursements, Benefits and Other Payments to Agency Head and the Act 87 Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29 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 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.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 29, 2022

**REQUIRED SUPPLEMENTAL INFORMATION  
PART I**

**District Attorney of the Thirtieth Judicial District  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021**

Our discussion and analysis of the District Attorney of the Thirtieth Judicial District, Vernon Parish, Louisiana's financial performance provides an overview of the financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Position and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditors' report, that the Basic Financial Statements are fairly stated. The auditors, regarding the Required Supplemental Information, are providing varying degrees of assurance. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities report information about the entity as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position and changes in them. You can think of net position - the difference between assets and liabilities - as one way to measure the financial health, or financial position, of the entity. Over time, increases or decreases in the net position are one indicator of whether its financial health is improving or deteriorating.

**Fund Financial Statements**

The Fund Financial Statements provide detailed information about the most significant funds - not the operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Title IV-D Funds).

All of the District Attorney's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs.

The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are shown in reconciliations at the bottom and following the fund financial statements.

**Financial Highlights**

Our financial statements provide these insights into the results of this year’s operations:

Net position of our governmental activities decreased by \$161,636.

During the year, the District Attorney expenses of \$940,200 were \$161,636 more than the \$778,564 generated in fees and other revenues for governmental programs.

The government funds reported total ending fund balance of \$1,117,482, a decrease of \$189,766 from the prior year.

**Financial Analysis of Government-Wide Financial Statements**

Our analysis below focuses on the net position of the government-type activities:

**Condensed Statement of Net Position**

	<u>2021</u>	<u>2020</u>
Current and Other Assets	\$1,338,988	\$1,529,392
Capital Assets	81,413	89,692
Total Assets	<u>1,420,401</u>	<u>1,619,084</u>
Deferred Outflows of Resources	270,625	272,886
Total Assets and Deferred Outflows of Resources	<u>\$1,687,127</u>	<u>\$1,891,970</u>
Current Liabilities	\$ 149,323	\$ 247,200
Non-current Liabilities	128,648	329,086
Total Liabilities	<u>277,971</u>	<u>576,286</u>
Deferred Inflows of Resources	353,186	94,179
Total Liabilities and Deferred Inflows of Resources	<u>631,157</u>	<u>670,465</u>
Net Position		
Net Investment in Capital Assets	81,413	89,692
Unrestricted	978,456	1,131,813
Total Net Position	<u>\$1,059,869</u>	<u>\$1,221,505</u>

The District Attorney’s net position decreased by \$161,636 as a result of this year’s operations. Current assets decreased by \$190,404. This was due to an increase in the amount transferred from the Child Support Fund to the General Fund. Current liabilities decreased by \$97,877. The non-current liabilities decreased by \$200,438, which is the net decrease in compensated absences payable and net pension liability. The Unrestricted Net Position is the part of the net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.

Our analysis below focuses on the changes in net position of the governmental-type activities:

**Condensed Statement of Activities**

	<u>2021</u>	<u>2020</u>
Total Program Expenses	\$940,200	\$ 980,057
Total Program Revenues	777,728	955,828
Net Program Income	<u>(162,472)</u>	<u>(24,229)</u>
General Revenues	836	989
Change in Net Position	<u>(\$161,636)</u>	<u>(\$ 23,240)</u>

There were no significant changes in the makeup of revenue between 2020 and 2021.

**Financial Analysis of the Governmental Fund Financial Statements**

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,117,482. This reflects a decrease of \$189,766 from last year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budgets were amended during the year.

**CAPITAL ASSETS**

At December 31, 2021, the District Attorney had \$81,413 invested in capital assets as follows:

	<u>2021</u>	<u>2020</u>
Land	\$ 12,812	\$ 12,812
Office Equipment	50,884	50,884
Office Renovations	<u>127,638</u>	<u>127,638</u>
Total Capital Assets, at cost	191,334	191,334
Less: Accumulated Depreciation	<u>109,921</u>	<u>101,642</u>
Capital Assets, net	<u>\$ 81,413</u>	<u>\$89,692</u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Among the factors considered in compiling the 2022 budget were:

1. Any changes in rates and fees for the next fiscal year.
2. Any new laws and regulations enacted that would apply to the upcoming year.
3. Any new revenue sources or expenditures not previously encountered.

**HIGHLIGHTS ON NEXT YEAR'S BUDGET**

Anticipated Income for 2022	\$	975,000
Anticipated Expenditures for 2022		<u>975,000</u>
Excess of Expenditures Over Income	\$	<u>0</u>

**CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for money it receives. If you have questions about this report or need additional financial information, contact:

Terry Lambright  
District Attorney of the Thirtieth Judicial District  
P.O. Box 1188  
Leesville, Louisiana 71446

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**ASSETS**

Cash and Cash Equivalents	\$ 1,160,342
Accounts Receivables	106,463
Net Pension Asset	72,183
Capital assets, net	<u>81,413</u>
 Total Assets	 \$ 1,420,401

**DEFERRED OUTFLOWS OF RESOURCES**

Pension Related	<u>\$ 270,625</u>
 Total Deferred Outflows of Resources	 <u>\$ 270,625</u>
 Total Assets and Deferred Outflows of Resources	 \$ 1,691,026

**LIABILITIES**

Deposits Due to Others	\$ 149,130
Accounts Payable	193
Compensated Absences Payable	42,246
Net Pension Liability	<u>86,402</u>
 Total Liabilities	 \$ 277,971

**DEFERRED INFLOWS OF RESOURCES**

Pension Related	<u>\$ 353,186</u>
 Total Deferred Inflows of Resources	 <u>\$ 353,186</u>
 Total Liabilities and Deferred Outflows of Resources	 \$ 631,157

**NET POSITION**

Net investment in capital assets	81,413
Unrestricted	<u>978,456</u>
 Total Net Position	 <u><u>\$ 1,059,869</u></u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES - GOVERNMENT ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Program Revenue				
Expenses	Charges for Services	Capital Grants	Operating Grants	Operating Grants	Net (Expense) Revenues
<b>FUNCTIONS/PROGRAMS</b>					
Judicial Activities	\$ 940,200	\$ 394,975	\$ -	\$ 382,753	\$ (162,472)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 940,200</u>	<u>\$ 394,975</u>	<u>\$ -</u>	<u>\$ 382,753</u>	<u>\$ (162,472)</u>
 <b>GENERAL REVENUE</b>					
Interest					836
<b>TOTAL GENERAL REVENUES</b>					<u>836</u>
 <b>CHANGE IN NET POSITION</b>					
					(161,636)
 <b>NET POSITION - BEGINNING OF YEAR</b>					
					<u>1,221,505</u>
 <b>NET POSITION - END OF YEAR</b>					
					<u>\$ 1,059,869</u>

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS (FFS)**

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BALANCE SHEET - GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2021**

	General Fund	Title IV-D Fund	Non Major Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 892,730	\$ 194,305	\$ 73,307	\$ 1,160,342
Receivables	17,653	88,810	-	106,463
<b>Total Assets</b>	<b><u>\$ 910,383</u></b>	<b><u>\$ 283,115</u></b>	<b><u>\$ 73,307</u></b>	<b><u>\$ 1,266,805</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deposits Due to Others	\$ 149,130	\$ -	\$ -	\$ 149,130
Accounts Payable	193	-	-	6,254
<b>Total Liabilities</b>	<b><u>\$ 149,323</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 149,323</u></b>
<b>FUND BALANCES</b>				
Assigned	\$ -	\$ 283,115	\$ 73,307	\$ 356,422
Unassigned	761,060	-	-	761,060
<b>Total Fund Balances</b>	<b><u>761,060</u></b>	<b><u>283,115</u></b>	<b><u>73,307</u></b>	<b><u>1,117,482</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 910,383</u></b>	<b><u>\$ 283,115</u></b>	<b><u>\$ 73,307</u></b>	<b><u>\$ 1,266,805</u></b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

Total Fund Balances - Governmental Funds \$ 1,117,482

Amounts reported for governmental activities in the Statement of  
Net Position are different because:

Net Pension Asset - PERS	72,183	
Deferred Outflows - Pension Related	<u>270,625</u>	342,808

Capital assets used in governmental activities are not financial  
resources and, therefore, are not reported in Governmental Funds.

Cost of Capital Assets	191,334	
Less: Accumulated Depreciation	<u>(109,921)</u>	81,413

Long-Term liabilities are not due and payable in the current period.  
Accordingly, they are not reported as liabilities in the Governmental  
Funds. All liabilities are reported in the Statement of Net Position.

Compensated Absences Payable	(42,246)	
Net Pension Liability	(86,402)	
Deferred Inflows - Pension Related	<u>(353,186)</u>	<u>(481,834)</u>

Net Position \$ 1,059,869

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General Fund	Title IV-D Fund	Non Major Fund	Total Governmental Funds
<b>REVENUES</b>				
Fines and Fees	\$ 302,851	\$ -	\$ 9,079	\$ 311,930
Court Cost	83,045	-	-	83,045
Intergovernmental	30,000	337,993	-	367,993
Other Revenue	14,760	-	-	14,760
Interest	402	362	72	836
<b>Total Revenues</b>	<b>431,058</b>	<b>338,355</b>	<b>9,151</b>	<b>778,564</b>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	838,874	-	-	838,874
Operating Services	89,773	-	6,719	96,492
Travel and Seminars	32,964	-	-	32,964
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>961,611</b>	<b>-</b>	<b>6,719</b>	<b>968,330</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(530,553)</b>	<b>338,355</b>	<b>2,432</b>	<b>(189,766)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	501,200	(501,000)	(200)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>501,200</b>	<b>(501,000)</b>	<b>(200)</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(29,353)</b>	<b>(162,645)</b>	<b>2,232</b>	<b>(189,766)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>790,413</b>	<b>445,760</b>	<b>71,075</b>	<b>1,307,248</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 761,060</b>	<b>\$ 283,115</b>	<b>\$ 73,307</b>	<b>\$ 1,117,482</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net Changes in Fund Balances - Governmental Funds	\$ (189,766)
<p>The change in Net Position reported for governmental activities in the statement of activities is different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.</p>	(8,279)
<p>Some expenses reported in the statement of activities, such as the net decrease in compensated absences, do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.</p>	6,714
Loss on Disposal of Assets	-
Change in Net Pension Liability/Asset (including deferrals)	29,695
Change in Net Position of Governmental Activities	<u>\$ (161,636)</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

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 in his district; is the representative of the state before the grand jury in his district; and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of the District Attorney of the Thirtieth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

Financial benefit or burden  
Appointment of a voting majority  
Imposition of will  
Fiscally dependent

Certain transactions between the District Attorney and the Parish Police Jury are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Thirtieth Judicial District when applying them as a means of identifying potential component units of the Vernon Parish Police Jury. Since the District Attorney is an independently elected official and is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Basic Financial Statements - Basis of Presentation

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds).

Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as all long-term debt and obligations. The District Attorney's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating grants, and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc.). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

**FUND FINANCIAL STATEMENTS**

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Special Revenue Funds - are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.

Major and Nonmajor Funds - All the funds are further classified as major or non major based on the total amount of revenue or assets per fund.

**Measurement Focus and Basis of Accounting**

**ACCRUAL BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on 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. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

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.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Cash

Cash includes demand deposits of the District Attorney. Under state law the entities 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 offices in Louisiana.

Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Position and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$5,000 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives. Contributed assets are recorded at fair market value at the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

Office Equipment	3-7 years
Office Renovation	40 years

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

Compensated Absences

Full time employees are granted ten (10) working days of vacation per year for the first through sixth year of service; fifteen (15) working days per year for the seventh through twelfth year; and twenty (20) working days per year after the twelfth year of service.

Part-time Assistant District Attorneys are authorized ten (10) working days per year.

The District Attorney and First District Attorney are authorized thirty (30) working days per year after the twentieth year of service.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Vacation time may be accumulated from year to year but no more than thirty (30) days of vacation can be taken in one year.

In the event of resignation, termination of employment, or retirement, an employee will be compensated for any unused accumulated vacation time.

The District Attorney and all full-time employees can elect to receive either compensatory time or compensatory pay for each hour worked in excess of seven hours per day computed by calendar month. Compensatory time can be accumulated and taken as vacation time or, if elected, compensatory pay can be paid annually or upon resignation, termination of employment, or retirement.

Each full-time employee shall accrue sick leave at the rate of one (1) day per month. Accumulated sick leave cannot exceed seventy-two (72) days. In the event of resignation, termination of employment, or retirement, full time employees will be paid full accumulated sick leave not to exceed seventy-two (72) days.

**Equity Classifications - Government-wide Statement**

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District Attorney reports three categories of net position, as follows:

**Net investment in capital assets** - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.

**Restricted net position** - Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

**Unrestricted net position** - consists of all other net position that does not meet the definition of the above two components and is available for general use by the District Attorney.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The District Attorney's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Use of Estimates

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

Budgets

The District Attorney prepares annual budgets for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year.

Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets and any amendments made during the year.

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance at the time information which would indicate the particular receivable is uncollectible becomes available. At December 31, 2021, all receivables were considered to be collectible.

Fund Equity of Fund Financial Statements

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

**Nonspendable** - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

**Restricted** - represents balances where constraints have been established by parties outside the District Attorney's office or imposed by law through constitutional provisions or enabling legislation.

**Committed** - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the District Attorney's highest level of decision-making authority.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Assigned** - represents balances that are constrained by the District Attorney's intent to be used for specific purposes but are not restricted nor committed.

**Unassigned** - represents balances that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the general fund.

**Pension Plans**

The District Attorney is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 5. 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 position of each of the plans, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**Note 2 - Cash**

Deposits are stated at cost, which approximates fair value. The District Attorney does not have a policy for custodial credit risk, however, 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 fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the district attorney has cash and cash equivalents (book balances) totaling \$1,160,342 as follows:

Petty Cash	\$ 200
Demand Deposits	860,142
Time Deposits	<u>300,000</u>
	<u>\$1,160,342</u>

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes cash insured or registered which are held by the District Attorney or its agent in the District Attorney's name. Category 2 includes uninsured or unregistered cash for which securities are held by the bank or agent in the District Attorney's name. Category 3 includes uninsured or unregistered cash with the securities held by the bank or agent, not in the District Attorney's name, but pledged to the District Attorney.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 2 - Cash (Continued)**

The carrying amount of the District Attorney's deposits with financial institutions was \$1,185,991 and the book balance was \$1,160,342. The bank balances are categorized as follows:

Category 1	\$ 810,402
Category 2	375,509
Category 3	-
	<u>\$1,185,991</u>

**Note 3 - Receivables**

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

	General Fund	Title IV - D Funds	Total
Fines and Fees	\$8,222	\$ -	\$ 8,222
Court Costs	4,100	-	4,100
Other	2,831	-	2,831
Grants from LA Dept of Social Services:			
Victim's Assistance	2,500	-	2,500
Title IV - D	-	88,810	88,810
Total	<u>\$17,653</u>	<u>\$ 88,810</u>	<u>\$ 106,463</u>

**Note 4 - Capital Assets**

A summary of capital assets at December 31, 2021 follows:

	Balance December 31, 2020	Additions	Retirements	Balance December 31, 2021
<u>Asset</u>				
Land	\$ 12,812	\$ -	\$ -	\$ 12,812
Office Equipment	50,884	-	-	50,884
Office Renovation	127,638	-	-	127,638
Total	<u>\$ 191,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,334</u>
Accumulated Depreciation				
Office Equipment	\$ 44,947	\$ 5,088	\$ -	\$ 50,035
Office Renovation	56,695	3,191	-	59,886
Total	<u>101,642</u>	<u>8,279</u>	<u>-</u>	<u>109,921</u>
Capital Assets, Net	<u>\$ 89,692</u>	<u>\$ (8,279)</u>	<u>\$ -</u>	<u>\$ 81,413</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**Note 5 - Employee Benefits**

District Attorney's Retirement System

*Plan Description*

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing) parochial employee retirement system (PERS), controlled and 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. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100 percent of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members 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 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplemental information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

*Funding Policy*

Plan members are required by state statute to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 4% through June and increased to 9.5% for July through December. Contributions to the System also include

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

0.2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contribution to the system for the year ending December 31, 2021 and 2020 were \$21,610 and \$12,518, respectively, equal to the required contributions for the year.

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

At December 31, 2021, the District Attorney reported a liability of \$86,402 for its proportionate share of the net pension liability of the system. The net pension liability was measured as of June 30, 2021, 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 30, 2021, the District Attorney's proportion was .485319% which was an increase of .069949% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$57,181 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 27,720	\$ 26,531
Changes of assumptions	163,051	-
Net Difference between projected and actual earnings on Pension Plan Investments	-	234,994
Changes in proportion and differences between Employer contributions and proportionate share of contributions	22,937	1,850
Employer contributions subsequent to the measurement date	<u>15,471</u>	<u>-</u>
Total	<u>\$ 229,179</u>	<u>\$ 263,375</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

The District Attorney reported a total of \$15,471 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the year ended December 31, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	
2022	\$ (5,065)
2023	4,879
2024	(21,261)
2025	(28,220)
2026	<u>-</u>
	\$ (49,667)

*Actuarial Assumptions*

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of investment expense
Projected Salary Increases	5.0% (2.20 Inflation, 2.8 Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Tables for General Above-Median Employees, Retirees and General Disabled Retirees, respectively. Each respective table is multiplied by 115% for current employees, annuitants and beneficiaries, and disabled retirees, respectively. Each with full generational projection using the MP2019 scale.
Expected Remaining Service Lives	5-7 years (5 years for June 30, 2021)
Cost of Living Adjustments	Only those previously granted

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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 8.25% for the year ended June 30, 2021.

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, 2021 were as follows:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Real Rate of Return</u>	<u>Nominal Rate of Return</u>
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	<u>.03%</u>	.00%	
System Total	<u>100.00%</u>		5.80%
Inflation			<u>2.45%</u>
Expected Arithmetic Nominal Return			<u>8.25%</u>

The discount rate used to measure the total pension liability was 6.10%. 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 will be made at the actuarially determined rates approved by PRSAC taking in consideration the recommendation of the System's actuary. Based on those assumptions, the System'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 investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.10%) or one percentage point higher (7.10%) than the current rate.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

	Changes in Discount Rate 2021		
		Current	
	1% Decrease	Discount Rate	1% Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability (Asset)	<u>\$423,649</u>	<u>\$86,402</u>	<u>\$(196,138)</u>

**Parochial Employee's Retirement System**

*Plan Description*

The District Attorney's administrative and secretarial employees are members of the Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct Plans, Plan A and Plan B, with separate assets and benefits provisions. The employees are members of Plan B administered by the System.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members hired prior to January 1, 2007 covered under Plan B who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 30 years of creditable service, or age 65 with at least 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final average salary for each year of creditable service. Members hired after January 1, 2007 covered under Plan B who retire at or after age 62 with at least 10 years of creditable service, or after age 55 with at least 30 years of creditable service, or age 67 with at least 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final average salary for each year of creditable service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplemental information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

*Funding Policy*

Plan members are required by state statute to contribute 3.0 percent through June and 7.5

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

percent for the remainder of 2021, of their annual covered salary for the and the District Attorney is required to contribute at an actuarially determined rate.

The current rate is 7.50 percent of annual covered payroll. Contributions to the System also include 0.25 percent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system under Plan B for the year ending December 31, 2021 were \$23,110, equal to the required contributions for the year.

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

At December 31, 2021, the District Attorney reported an asset of \$72,183 for its proportionate share of the net pension asset of the system. The net pension asset was measured as of December 31, 2020, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension asset 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 December 31, 2020, the District Attorney's proportion was .281168% which was a decrease of .049244% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$8,568 representing its proportionate share of the system's net expense, including amortization of deferred amounts.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	4,579	2,071
Changes of Assumptions	12,362	-
Net differences between projected and actual earnings on pension plan investments	-	85,308
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,395	2,432
Employer contributions subsequent to the measurement date	<u>23,110</u>	<u>-</u>
Total	<u>\$ 41,446</u>	<u>\$ 89,811</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

The District Attorney reported a total of \$23,110 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2020, which will be recognized as a reduction in net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	
2021	\$ (21,455)
2022	(6,101)
2023	(29,767)
2024	<u>(14,152)</u>
	<u>\$ (71,475)</u>

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019, are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Plan B - Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Expected Remaining Service Lives	4 Years
Projected Salary Increases	Plan B 4.25% (1.95% Merit/2.30% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Heath Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plan Mortality Table for General Employees and for disabled annuitants, Pub-2010 Public Retirement Plans Mortality for General Disabled Retirees, both using the same percentages noted above for retirees.
Inflation Rate	2.3%

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. 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-employer 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, the System'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 investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates 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 rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Portfolio Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	<u>2%</u>	<u>0.11%</u>
Totals	<u>100%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% females, each with full generational projection using the MP2018 scale. For disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate.

	PLAN B		
	Changes in Discount Rate		
	1%	Current	1%
	Decrease	Discount	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	<u>\$ 67,481</u>	<u>\$ (72,183)</u>	<u>\$(188,892)</u>

**State of Louisiana Deferred Compensation Plan**

*Plan Description*

Effective September 1, 2000 all full-time employees are eligible to participate in the State of Louisiana Deferred Compensation Plan. The Plan is pursuant to IRC Section 457 and Louisiana R.S. 42:1301-1308.

Under the Plan, eligible employees can elect to reduce a portion of their salary by deferring it into the plan. Section 457 of the Internal Revenue Code limits the amount which may be deferred each year to the lesser of \$8,000 or 33 1/3% of includable compensation. Additionally, during the three calendar years ending prior to an employee's retirement age as defined by the Plan, the employee may be eligible to contribute a "catch up" amount if the maximum allowable contribution was not made in previous years of participation in the Plan.

Annual reports are prepared by the Louisiana Public Employees Deferred Compensation Plan. That report may be obtained by writing to the Louisiana Deferred Compensation Plan, 2237 South Acadian Thruway, Suite 702, Baton Rouge, Louisiana 70808.

*Funding Policy*

Plan members elect the amount of salary deferral on January 1 of each year. The District Attorney made employer contributions during 2021 totaling \$75,357.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**Note 5 - Employee Benefits (Continued)**

**Post Retirement Benefits**

The District Attorney has no policy for payment of any post retirement benefits.

**Note 6 - On Behalf Payments and Expenditures Not Included in the Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid by the Vernon Parish Police Jury or directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorney are paid directly by the state. The Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the District Attorney's office and pays employee health benefits. At December 31, 2021, the amount of the expenses paid or absorbed by these other agencies has not been determined.

**Note 7 - Litigation and Claims**

At December 31, 2021, there is no litigation pending against the District Attorney's office.

**Note 8 - Federal Financial Assistance Programs**

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. 13.783. 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 Social Services. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana 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 Louisiana Department of Social 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. However, these payments, as well as 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 9 - Risk Management**

The District Attorney of the Thirtieth Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**Note 10 - Subsequent Events**

Management has evaluated subsequent events through June 29, 2022, the date that the financial statements were available to be issued and determined that no events occurred that require disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION  
PART II**

**DESCRIPTION OF MAJOR FUNDS**

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Fines and Fees	\$ 508,600	\$ 338,456	\$ 302,851	\$ (35,605)
Court Cost	92,000	101,010	83,045	(17,965)
Intergovernmental	-	-	30,000	30,000
Other Revenue	-	-	14,760	14,760
Interest	340	357	402	45
<b>Total revenues</b>	<b>600,940</b>	<b>439,823</b>	<b>431,058</b>	<b>(8,765)</b>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	880,000	845,050	838,874	6,176
Operating Services	42,000	124,225	89,773	34,452
Materials and Supplies	-	-	-	-
Travel and Seminars	28,000	-	32,964	(32,964)
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>950,000</b>	<b>969,275</b>	<b>961,611</b>	<b>7,664</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(349,060)</b>	<b>(529,452)</b>	<b>(530,553)</b>	<b>(1,101)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	347,000	496,000	501,200	5,200
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>347,000</b>	<b>496,000</b>	<b>501,200</b>	<b>5,200</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,060)</b>	<b>(33,452)</b>	<b>(29,353)</b>	<b>4,099</b>
<b>FUND BALANCE - BEGINNING</b>	<b>876,794</b>	<b>876,794</b>	<b>790,413</b>	<b>(86,381)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 874,734</b>	<b>\$ 843,342</b>	<b>\$ 761,060</b>	<b>\$ (82,282)</b>

companying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - TITLE IV-D FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 347,000	\$ 338,364	\$ 337,993	\$ (371)
Interest	-	-	362	362
<b>Total revenues</b>	<b>347,000</b>	<b>338,364</b>	<b>338,355</b>	<b>(9)</b>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	-	-	-	-
Operating Services	-	-	-	-
Materials and Supplies	-	-	-	-
Travel and Seminars	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>347,000</b>	<b>338,364</b>	<b>338,355</b>	<b>(9)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	(347,000)	(496,000)	(501,000)	(5,000)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(347,000)</b>	<b>(496,000)</b>	<b>(501,000)</b>	<b>(5,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(157,636)</b>	<b>(162,645)</b>	<b>(5,009)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>364,953</b>	<b>364,953</b>	<b>445,760</b>	<b>80,807</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 364,953</b>	<b>\$ 207,317</b>	<b>\$ 283,115</b>	<b>\$ 75,798</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF DISTRICT ATTORNEY'S PENSION CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Year End December 31</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
<b>District Attorney's Retirement System:</b>					
2015	\$ 10,606	\$ 10,606	\$ -	\$ 202,943	5.23%
2016	3,765	3,765	-	220,724	1.71%
2017	-	-	-	249,957	0%
2018	1,544	1,544	-	247,011	0.63%
2019	6,614	6,614	-	252,169	2.62%
2020	12,518	12,518	-	312,950	4.00%
2021	21,610	21,610	-	316,325	6.83%
<b>Parochial Employees Retirement System:</b>					
2015	\$ 21,636	\$ 21,636	\$ -	\$ 240,400	9.00%
2016	20,513	20,513	-	256,416	8.00%
2017	24,564	24,564	-	307,056	8.00%
2018	25,839	25,839	-	344,516	7.50%
2019	27,532	27,532	-	367,100	7.50%
2020	27,758	27,758	-	370,107	7.50%
2021	23,110	23,110	-	308,138	7.50%

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

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF DISTRICT ATTORNEY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Year End December 31</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer 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 Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension</u>
District Attorney's Retirement System:					
2015	0.369297%	\$ 19,892	\$ 202,943	9.80%	98.5614%
2016	0.354345%	67,824	220,724	30.73%	95.0906%
2017	0.381545%	102,911	249,957	41.17%	93.5716%
2018	0.410177%	131,992	247,011	53.44%	92.1000%
2019	0.424781%	136,653	252,169	54.19%	93.1276%
2020	0.415370%	329,086	312,950	105.16%	84.8566%
2021	0.485190%	86,402	316,325	27.31%	96.7926%
Parochial Employees Retirement System:					
2015	0.243744%	\$ 677	\$ 240,400	0.28%	99.8906%
2016	0.240695%	42,855	256,416	16.71%	93.4759%
2017	0.257393%	33,437	307,056	10.89%	95.5010%
2018	0.302788%	(38,097)	344,516	11.06%	96.1360%
2019	0.290702%	78,537	367,100	21.39%	91.9310%
2020	0.330412%	(23,904)	370,107	-6.46%	102.1456%
2021	0.281168%	(72,183)	308,138	-23.43%	106.7562%

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

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
NOTES TO CHANGES TO REQUIRED SUPPLEMENTAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021**

District Attorney's Retirement System:

Changes in Valuation Methods and Assumptions

The valuation interest rate decreased from 6.25% to 6.10% for the year ended June 30, 2021. Projected salary increases remained at 5% for the year ended June 30, 2021.

Parochial Employees Retirement System:

Changes in Valuation Methods and Assumptions

The valuation interest rate decreased from 6.5% to 6.4% for the year ended December 31, 2020. Projected salary increases remained steady at 4.25% for the year ended December 31, 2020.

The accompanying notes are an integral part of this statement.

**SUPPLEMENTAL INFORMATION**

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Agency Head - District Attorney	Terry Lambright
Salary	\$ 188,575
Benefits - Retirement	20,853
Benefits - Insurance	20,784
Auto	4,250
Conference Travel	5,514
Reimbursements	139
	<u>\$ 240,115</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
RECEIVING ENTITY SCHEDULE  
AS REQUIRED BY ACT 87 OF 2020 REGULAR LEGISLATIVE SESSION  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Cash Basis Presentation		
Receipts From:		
Vernon Parish Sheriff's Office, Criminal Fines - Other	\$ 61,234	\$ 49,095
Vernon Parish Sheriff's Office, Criminal Court Costs/Fees	75,494	64,613
Department of Public Safety, Criminal Court Costs/Fees	2,188	2,525
30th Judicial District Court, Criminal Court Costs/Fees	6,242	4,136
LA Collection Fees, Criminal Court Costs/Fees	6,043	1,497
City of Leesville, Service/Collection Fees	14	-
Vernon Parish School Board, Service/Collection Fees	13,425	-
Various Banks, Interest Earnings on Collected Balances	202	223
Total Receipts	<u>\$ 164,842</u>	<u>\$ 122,089</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
COLLECTING/DISBURSING ENTITY SCHEDULE  
AS REQUIRED BY ACT 87 OF 2020 REGULAR LEGISLATIVE SESSION  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 143,067	\$ 129,595
Add: Collections		
Bond Fees	23,846	10,089
Asset Forfeiture/Sale	52,731	7,293
Restitution	5,629	3,450
Interest Earnings on Collected Balances	49	50
Total Collections	82,255	20,882
Less: Disbursements To Governments & Nonprofits:		
Leesville Police Department, Asset Forfeiture/Sale	2,314	-
Vernon Parish Clerk of Court, Asset Forfeiture/Sale	848	318
LDAA Drug Asset Recovery, Asset Forfeiture/Sale	661	214
Vernon Parish Narcotics, Asset Forfeiture/Sale	18,658	-
Vernon Parish Sheriff's Office, Asset Forfeiture/Sale	18,256	12,691
Vernon Parish Criminal Court, Asset Forfeiture/Sale	13,076	4,230
Vernon Parish Sheriff's Office, Bond Fees	6,154	2,522
Vernon Parish Police Jury, Bond Fees	559	2,522
Vernon Parish Public Defender's Office, Bond Fees	4,924	2,018
Vernon Parish Criminal Court, Bond Fees	5,596	-
Less. Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	7,586	7,257
Less Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	17,095	2,701
Total Disbursements/Retainage	95,727	34,473
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 129,595	\$ 116,004
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. <i>receivable balance</i> )	\$ -	\$ -

The accompanying notes are an integral part of this statement.

# CAMERON, HINES & COMPANY

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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Terry Lambright  
District Attorney of the Thirtieth Judicial District  
Leesville, 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, component units, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 29, 2022.

### **Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 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 grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statements 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 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.

This report is intended solely for the information and use of management of the District Attorney of the Thirtieth Judicial District and the Legislative Auditor of Louisiana and is not intended to be, and should not be used by anyone other than the specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 29, 2022

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 2021, which collectively comprise the basic financial statements and have issued our report thereon dated June 29, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2021 resulted in an unmodified opinion.

**Section I - Summary of Auditors' Results**

**Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weaknesses  yes  no Significant Deficiency  yes  no

**Compliance**

Compliance Material to Financial Statements  yes  no

**Federal Awards - N/A**

**Internal Control**

Material Weaknesses  yes  no Significant Deficiency  yes  no

Type of Opinion on Compliance  
For Major Programs

Unqualified  Qualified  
Disclaimer  Adverse

Are there findings required to be reported in accordance with Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Uniform Guidelines Requirements for Federal Awards (Uniform Guidance)? N/A

Identification of Major Programs: N/A

AL Number(s)      Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs \$N/A

Is the auditee a "low-risk" auditee, as defined by Uniform Guidance?  yes  No N/A

**Section II - Financial Statement Findings - N/A**

**Section III - Federal Award Findings and Questioned Costs - N/A**

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Section I - Internal Control and Compliance Material to the Financial Statements**

**20-01 Unfavorable Budget Variance**

**Condition:**

The District Attorney's actual expenditures for the year exceeded budgeted expenditures by greater than five percent.

**Recommendation:**

The District Attorney should continue to monitor revenues and expenditures throughout the year to ensure actual revenues and expenditures are within the five percent variance of the budgeted revenue and expenditures.

**Current Status:**

The actual revenues and expenditures for the 2021 year were within the five percent variance of the budgeted revenue and expenditures. This finding has been cleared.

**Section II - Internal Control and Compliance Material to Federal Awards**

No findings were reported under this section.

**Section III - Management Letter**

No management letter was issued.

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Terry Lambright  
District Attorney of Thirtieth Judicial District

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 Thirtieth Judicial District'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 of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Written Policies and Procedures

---

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:<sup>1</sup>
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving.
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties,

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<sup>1</sup> For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

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

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics<sup>2</sup>**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Findings:** Eight exceptions noted where the District Attorney's written policies and procedures did not address each of the categories and subcategories listed above.

### ***Board or Finance Committee<sup>3</sup>***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly

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<sup>2</sup> The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

<sup>3</sup> These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

budget-to-actual, at a minimum, on proprietary funds<sup>4</sup>, and semi-annual budget- to-actual, at a minimum, on all special revenue funds<sup>7</sup>. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds<sup>5</sup> if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

- 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.

**Findings:** Procedure not applicable to this entity.

### ***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts<sup>6</sup> (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - 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
  - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Findings:** No exceptions noted.

### ***Collections (excluding electronic funds transfers)<sup>7</sup>***

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4. Obtain a listing of deposit sites<sup>8</sup> 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).

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<sup>4</sup> Proprietary and special revenue funds are defined under GASB standards. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary and special revenue operations that are not required to be budgeted under the Local Government Budget Act.

<sup>5</sup> R.S. 24:513 (A)(1)(b)(iv) defines public funds.

<sup>6</sup> Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

<sup>7</sup> The Collections category is not required to be tested if the entity has a third party contractor performing all collection functions (i.e., receiving collections, preparing deposits, and making deposits).

<sup>8</sup> A deposit site is a physical location where a deposit is prepared and reconciled.

5. For each deposit site selected, obtain a listing of collection locations<sup>9</sup> 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:
  - a) 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.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
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.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - e) Trace the actual deposit per the bank statement to the general ledger.

**Findings:** No exceptions noted.

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<sup>9</sup> A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office

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

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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).
  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.
    - b) At least two employees are involved in processing and approving payments to vendors.
    - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
    - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
- [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 whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
    - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Findings:** Three exceptions noted where the employee responsible for processing payments is not prohibited from adding/modifying vendor files .

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

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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<sup>10</sup>. Obtain management's representation that the listing is 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 whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports

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<sup>10</sup> Including cards used by school staff for either school operations or student activity fund operations.

for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

- b) Observe 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, 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)<sup>11</sup>. For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Findings:** Procedure not applicable to this entity.

*Travel and Travel-Related Expense Reimbursements<sup>12</sup> (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, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement

**Findings:** One exception noted where the reimbursement was not reviewed and approved by someone other than the person receiving reimbursement.

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<sup>11</sup> For example, if 3 of the 5 cards selected were fuel cards, only 10 transactions would be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #12 were fuel cards, Procedure #13 would not be applicable

<sup>12</sup> Non-travel reimbursements are not required to be tested under this category.

## ***Contracts***

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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 whether the contract was bid in accordance with the Louisiana Public Bid Law<sup>13</sup> (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
  - 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 the invoice and related payment agreed to the terms and conditions of the contract.

**Findings:** No exceptions noted.

## ***Payroll and Personnel***

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16. Obtain a listing of employees and officials<sup>14</sup> employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials<sup>15</sup> documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
  - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination

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<sup>13</sup> If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

<sup>14</sup> "Officials" would include those elected, as well as board members who are appointed.

<sup>15</sup> "Officials" would include those elected, as well as board members who are appointed.

payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

e)

**Findings:** Two exceptions noted where supervisors did not approve the attendance and leave of the selected employees or officials.

### *Ethics*<sup>16</sup>

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
  - a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Findings:** No exceptions noted.

### *Debt Service*<sup>17</sup>

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Findings:** Procedure not applicable to this entity.

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<sup>16</sup> The Louisiana Code of Ethics is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If ethics is applicable to a nonprofit, the procedures should be performed.

<sup>17</sup> This AUP category is generally not applicable to nonprofit entities; however, if applicable, the procedures should be performed.

### *Fraud Notice*

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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.
24. Observe the entity has posted, on its premises<sup>18</sup> and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.<sup>19</sup>

**Findings:** No exceptions noted.

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

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
  - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
  - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

### *Sexual Harassment<sup>20</sup>*

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

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<sup>18</sup> Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs.

<sup>19</sup> This notice is available for download or print at [www.la.la.gov/hotline](http://www.la.la.gov/hotline).

<sup>20</sup> A private non-profit that is subject to audit by virtue of the receipt of public funds does not appear to be subject to the sexual harassment law, R.S. 42:341, et seq. However, the non-profit could be subject to the law as part of its agreement to receive the public funds.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
  - a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

**Findings:** One exception noted where annual sexual harassment report for the current fiscal period was not dated on or before February 1.

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.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 27, 2022