

R E P O R T

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

JUNE 30, 2022 AND 2021

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

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# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)

Felix J. Hrapmann, Jr., CPA  
(1919-1990)

William R. Hogan, Jr., CPA  
(1920-1996)

James Maher, Jr., CPA  
(1921-1999)

Lindsay J. Calub, CPA, LLC  
Guy L. Duplantier, CPA  
Michelle H. Cunningham, CPA  
Dennis W. Dillon, CPA  
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA

Robynn P. Beck, CPA  
John P. Butler, CPA  
Jason C. Montegut, CPA  
Paul M. Novak, CPA, AVB, CVA  
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA  
William G. Stamm, CPA

**New Orleans**  
1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

**Northshore**  
1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

**Houma**  
247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

**Napoleonville**  
5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

## INDEPENDENT AUDITOR'S REPORT

November 15, 2022

Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

### Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana District Attorneys' Association, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Louisiana District Attorneys' Association, Inc. 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.

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

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

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 Louisiana District Attorneys' Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements of Louisiana District Attorneys' Association, Inc. as a whole. The Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of the Association'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 the report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana District Attorneys' Association's internal control over financial reporting and compliance.

*Duplantier, Sharpman, Hogan and Parker, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021

|   | <u>ASSETS</u>           |                         |
|---|-------------------------|-------------------------|
|   | <u>2022</u>             | <u>2021</u>             |
| CURRENT ASSETS:                             |                         |                         |
| Cash and cash equivalents                   | \$ 142,548              | \$ 557,575              |
| Grants receivable                           | 311,771                 | 249,191                 |
| Accounts receivable                         | 7,238                   | 11,543                  |
| Employee retention credit receivable        | 88,383                  | -                       |
| Prepaid Expense                             | 33,372                  | -                       |
| Total current assets                        | <u>583,312</u>          | <u>818,309</u>          |
| PROPERTY AND EQUIPMENT, NET                 | <u>2,539,475</u>        | <u>2,678,550</u>        |
| OTHER ASSETS:                               |                         |                         |
| Deposits                                    | -                       | 918                     |
| Total other assets                          | <u>-</u>                | <u>918</u>              |
| <br>TOTAL ASSETS                            | <br><u>\$ 3,122,787</u> | <br><u>\$ 3,497,777</u> |
| <br><u>LIABILITIES AND NET ASSETS</u>       |                         |                         |
| CURRENT LIABILITIES:                        |                         |                         |
| Accounts payable                            | \$ 239,448              | \$ 160,370              |
| Deferred revenue                            | 84,793                  | 118,029                 |
| Note payable - current portion              | 74,283                  | 62,245                  |
| Total current liabilities                   | <u>398,524</u>          | <u>340,644</u>          |
| LONG-TERM LIABILITIES:                      |                         |                         |
| Note payable                                | <u>1,684,714</u>        | <u>1,772,645</u>        |
| Total long-term liabilities                 | <u>1,684,714</u>        | <u>1,772,645</u>        |
| Total Liabilities                           | <u>2,083,238</u>        | <u>2,113,289</u>        |
| NET ASSETS:                                 |                         |                         |
| Without donor restrictions                  | <u>1,039,549</u>        | <u>1,384,488</u>        |
| Total net assets without donor restrictions | <u>1,039,549</u>        | <u>1,384,488</u>        |
| <br>TOTAL LIABILITIES AND NET ASSETS        | <br><u>\$ 3,122,787</u> | <br><u>\$ 3,497,777</u> |

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

|   | <u>2022</u>         | <u>2021</u>         |
|---|---------------------|---------------------|
| REVENUE AND SUPPORT:  |                     |                     |
| Assessments:  |                     |                     |
| Membership  | \$ 736,121          | \$ 747,034          |
| Conference and training   | 195,543             | 148,614             |
| Reimbursement from District Attorneys' Retirement System (DARS) | 6,375               | 5,210               |
| Shared services   | 12,000              | 12,000              |
| Lease revenue   | 72,000              | 72,000              |
| Grants  | 1,419,910           | 1,603,059           |
| IT services   | 32,840              | 29,902              |
| Law enforcement handbook  | 23,633              | 8,417               |
| Gain on sale of building  | -                   | 762,000             |
| Contract services   | 100,000             | -                   |
| Other income  | 143,770             | 71,951              |
| Total revenue and support                                       | <u>2,742,192</u>    | <u>3,460,187</u>    |
| EXPENSES:   |                     |                     |
| Program services  | 2,837,863           | 2,727,120           |
| Management and general - Association                            | 242,893             | 204,514             |
| Management and general - DARS                                   | 6,375               | 5,210               |
| Total expenses  | <u>3,087,131</u>    | <u>2,936,844</u>    |
| Changes in net assets   | <u>(344,939)</u>    | <u>523,343</u>      |
| Net assets beginning of year                                    | <u>1,384,488</u>    | <u>861,145</u>      |
| NET ASSETS END OF YEAR  | <u>\$ 1,039,549</u> | <u>\$ 1,384,488</u> |

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022

|  | PROGRAM                         |                                       |                                 |                                     |                                 |                            |                                | SERVICES           |                      |                           |                     |                              | SUPPORT SERVICES  |                     |                                     | Grand<br>Total  |                   |                     |
|--|---------------------------------|---------------------------------------|---------------------------------|-------------------------------------|---------------------------------|----------------------------|--------------------------------|--------------------|----------------------|---------------------------|---------------------|------------------------------|-------------------|---------------------|-------------------------------------|-----------------|-------------------|---------------------|
|  | Child<br>Support<br>Enforcement | Enhanced<br>Prosecutors'<br>Resources | National<br>Criminal<br>History | RICO<br>Financial<br>Investigations | Crime<br>Victims'<br>Assistance | Training<br>&<br>Equipment | Elderly<br>Services<br>Program | Victim<br>Outreach | Human<br>Trafficking | Innovative<br>Prosecution | Member<br>Services  | Highway<br>Traffic<br>Safety | LA<br>Learning    | Total<br>Program    | Management & General<br>Association |                 | DARS              | Total<br>Support    |
| Salaries and wages                             | \$ 92,708                       | \$ 126,931                            | \$ 6,241                        | \$ 54,035                           | \$ 77,384                       | \$ -                       | \$ 10,134                      | \$ 115,023         | \$ -                 | \$ 7,585                  | \$ 559,033          | \$ 135,481                   | \$ 71,083         | \$ 1,255,638        | \$ 91,005                           | \$ -            | \$ 91,005         | \$ 1,346,643        |
| Payroll taxes<br>and benefits                  | 14,604                          | 20,884                                | 1,463                           | 16,016                              | 17,985                          | -                          | 759                            | 29,054             | -                    | 573                       | 204,228             | 36,260                       | 24,985            | 366,811             | 33,246                              | -               | 33,246            | 400,057             |
| Automobile expenses                            | -                               | -                                     | -                               | -                                   | -                               | -                          | -                              | -                  | -                    | -                         | 12,216              | -                            | -                 | 12,216              | 1,989                               | -               | 1,989             | 14,205              |
| Contractual services                           | 2,268                           | 11,808                                | 267                             | 1,943                               | 7,300                           | -                          | 4,218                          | 59,870             | 2,275                | 1,247                     | 75,079              | 6,118                        | 13,268            | 185,661             | 12,222                              | -               | 12,222            | 197,883             |
| Insurance                                      | 584                             | 800                                   | 27                              | 337                                 | 486                             | -                          | 714                            | 739                | -                    | 48                        | 15,292              | 852                          | 448               | 20,327              | 2,489                               | -               | 2,489             | 22,816              |
| Travel and luncheons                           | 6,654                           | 5,706                                 | 907                             | 3,188                               | 10,746                          | -                          | 6,183                          | 4,014              | -                    | 1,098                     | 34,144              | 29,511                       | -                 | 102,151             | 5,558                               | -               | 5,558             | 107,709             |
| Postage  | 3                               | -                                     | -                               | 140                                 | -                               | -                          | 1                              | -                  | -                    | -                         | 333                 | -                            | 37                | 514                 | 54                                  | 2,401           | 2,455             | 2,969               |
| Telephone and utilities                        | 6,168                           | 1,482                                 | 155                             | 2,650                               | 4,808                           | -                          | -                              | 768                | -                    | -                         | 35,412              | 2,792                        | -                 | 54,235              | 5,765                               | -               | 5,765             | 60,000              |
| Printing and newsletter                        | -                               | -                                     | -                               | -                                   | 53,824                          | 237                        | -                              | -                  | 7,517                | -                         | 8,912               | 748                          | -                 | 71,238              | 1,451                               | -               | 1,451             | 72,689              |
| Consumable supplies                            | 4,168                           | 1,364                                 | -                               | 5,043                               | 2,246                           | -                          | 2,377                          | 1,081              | 532                  | -                         | 26,952              | 3,703                        | 296               | 47,762              | 4,388                               | 2,565           | 6,953             | 54,715              |
| Equipment rentals, repairs,<br>and maintenance | 9,990                           | -                                     | -                               | 9,051                               | 4,022                           | 10,000                     | 16,663                         | -                  | 7,685                | -                         | 135,766             | 21,318                       | -                 | 214,495             | 22,102                              | 990             | 23,092            | 237,587             |
| Dues, subscriptions,<br>registration           | 8,310                           | 348                                   | -                               | 290                                 | 1,120                           | -                          | 1,086                          | -                  | 125                  | 2,700                     | 22,339              | 1,885                        | -                 | 38,203              | 3,637                               | 260             | 3,897             | 42,100              |
| Interest                                       | -                               | -                                     | -                               | -                                   | -                               | -                          | -                              | -                  | -                    | -                         | 65,330              | -                            | -                 | 65,330              | 10,635                              | -               | 10,635            | 75,965              |
| IT Expense                                     | -                               | -                                     | -                               | -                                   | -                               | -                          | -                              | -                  | -                    | -                         | -                   | -                            | 452               | 452                 | -                                   | 159             | 159               | 611                 |
| Equipment purchased                            | 1,560                           | 18,213                                | -                               | -                                   | -                               | 9,763                      | 1,560                          | 26,934             | 1,560                | -                         | (3,791)             | 1,773                        | 213               | 57,785              | (617)                               | -               | (617)             | 57,168              |
| Conference expenses                            | 355                             | -                                     | -                               | 45                                  | -                               | -                          | 974                            | -                  | 30,306               | -                         | 157,357             | 12,552                       | -                 | 201,589             | 25,616                              | -               | 25,616            | 227,205             |
| Miscellaneous expense                          | -                               | -                                     | -                               | -                                   | -                               | -                          | -                              | -                  | -                    | -                         | 6,402               | -                            | -                 | 6,402               | 1,042                               | -               | 1,042             | 7,444               |
| Depreciation expense                           | -                               | -                                     | -                               | -                                   | -                               | -                          | -                              | -                  | -                    | -                         | 137,054             | -                            | -                 | 137,054             | 22,311                              | -               | 22,311            | 159,365             |
| <b>Total expenses</b>                          | <b>\$ 147,372</b>               | <b>\$ 187,536</b>                     | <b>\$ 9,060</b>                 | <b>\$ 92,738</b>                    | <b>\$ 179,921</b>               | <b>\$ 20,000</b>           | <b>\$ 44,669</b>               | <b>\$ 237,483</b>  | <b>\$ 50,000</b>     | <b>\$ 13,251</b>          | <b>\$ 1,492,058</b> | <b>\$ 252,993</b>            | <b>\$ 110,782</b> | <b>\$ 2,837,863</b> | <b>\$ 242,893</b>                   | <b>\$ 6,375</b> | <b>\$ 249,268</b> | <b>\$ 3,087,131</b> |

See accompanying notes.



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021

|   | PROGRAM                   |                                 |                           |                               |                           |                      |                          |                 |                   |                   | SERVICES          |                     |                  |                        |                  | SUPPORT SERVICES    |                                  |                 | Grand Total       |                     |
|---|---------------------------|---------------------------------|---------------------------|-------------------------------|---------------------------|----------------------|--------------------------|-----------------|-------------------|-------------------|-------------------|---------------------|------------------|------------------------|------------------|---------------------|----------------------------------|-----------------|-------------------|---------------------|
|   | Child Support Enforcement | Enhanced Prosecutors' Resources | National Criminal History | RICO Financial Investigations | Crime Victims' Assistance | Training & Equipment | Elderly Services Program | CESF 14         | Victim Outreach   | Human Trafficking | NICS              | Member Services     | Worthless Checks | Highway Traffic Safety | LA Learning      | Total Program       | Management & General Association | DARS            |                   | Total Support       |
| Salaries and wages                          | \$ 76,218                 | \$ 113,447                      | \$ 104,379                | \$ 54,451                     | \$ 78,229                 | \$ -                 | \$ 5,258                 | \$ -            | \$ 74,471         | \$ -              | \$ 79,054         | \$ 403,650          | \$ 21,248        | \$ 128,027             | \$ 71,840        | \$ 1,210,272        | \$ 65,711                        | \$ -            | \$ 65,711         | \$ 1,275,983        |
| Payroll taxes and benefits                  | 12,685                    | 18,949                          | 21,559                    | 15,321                        | 19,001                    | -                    | 409                      | -               | 17,582            | -                 | 18,713            | 94,673              | 6,641            | 27,232                 | 20,393           | 273,158             | 15,412                           | -               | 15,412            | 288,570             |
| Automobile expenses                         | -                         | -                               | -                         | -                             | -                         | -                    | -                        | -               | -                 | -                 | -                 | 13,790              | -                | -                      | -                | 13,790              | 2,245                            | -               | 2,245             | 16,035              |
| Contractual services                        | 2,520                     | 10,970                          | 61,512                    | 3,170                         | 13,780                    | -                    | 3,780                    | -               | 33,600            | -                 | 20,000            | 98,952              | 351              | 3,020                  | 3,520            | 255,175             | 16,108                           | -               | 16,108            | 271,283             |
| Insurance                                   | 480                       | 715                             | 658                       | 355                           | 492                       | -                    | 610                      | -               | 477               | -                 | 498               | 22,631              | 136              | 799                    | 453              | 28,304              | 3,684                            | -               | 3,684             | 31,988              |
| Travel and luncheons                        | -                         | 3,314                           | 336                       | 956                           | 8,684                     | -                    | 1,086                    | -               | 1,898             | 2,583             | -                 | 19,673              | -                | 8,436                  | -                | 46,966              | 3,203                            | -               | 3,203             | 50,169              |
| Postage                                     | -                         | 8                               | -                         | 146                           | 2,445                     | -                    | 5                        | -               | -                 | -                 | -                 | 1,155               | 19               | 1                      | -                | 3,779               | 188                              | 2,148           | 2,336             | 6,115               |
| Telephone and utilities                     | 6,582                     | 1,067                           | 1,758                     | 3,153                         | 5,048                     | -                    | -                        | -               | 376               | -                 | 684               | 28,522              | 3,384            | 3,641                  | -                | 54,215              | 4,643                            | -               | 4,643             | 58,858              |
| Printing and newsletter                     | -                         | -                               | -                         | 3,447                         | 175                       | 630                  | 403                      | -               | -                 | 5,578             | -                 | 4,130               | -                | 12,113                 | -                | 26,476              | 672                              | -               | 672               | 27,148              |
| Consumable supplies                         | 4,737                     | 38,445                          | -                         | 4,018                         | 2,871                     | -                    | 6,222                    | 2,113           | -                 | -                 | -                 | 24,616              | 826              | 4,281                  | 225              | 88,354              | 4,007                            | 2,072           | 6,079             | 94,433              |
| Equipment rentals, repairs, and maintenance | 9,246                     | -                               | 667                       | 3,060                         | 991                       | 2,910                | 7,370                    | -               | -                 | 7,929             | -                 | 119,171             | 5,899            | 19,083                 | -                | 176,326             | 19,400                           | 990             | 20,390            | 196,716             |
| Dues, subscriptions, registration           | 4,120                     | 696                             | -                         | 473                           | 1,485                     | -                    | 907                      | -               | -                 | 10                | -                 | 20,715              | -                | 1,193                  | -                | 29,599              | 3,372                            | -               | 3,372             | 32,971              |
| Interest                                    | -                         | -                               | -                         | -                             | -                         | -                    | -                        | -               | -                 | -                 | -                 | 76,565              | -                | -                      | -                | 76,565              | 12,464                           | -               | 12,464            | 89,029              |
| IT Expense                                  | -                         | -                               | -                         | -                             | -                         | -                    | -                        | -               | 1,436             | -                 | -                 | -                   | 159              | -                      | 300              | 1,895               | -                                | -               | -                 | 1,895               |
| Equipment purchased                         | 2,600                     | 15,162                          | 6,820                     | -                             | 162                       | 3,581                | -                        | 6,790           | 4,319             | -                 | -                 | 35,985              | -                | 9,762                  | -                | 85,181              | 5,858                            | -               | 5,858             | 91,039              |
| Conference expenses                         | -                         | -                               | -                         | 7,494                         | -                         | 7,090                | 16,450                   | -               | -                 | 33,900            | -                 | 91,678              | -                | 52                     | -                | 156,664             | 14,924                           | -               | 14,924            | 171,588             |
| Miscellaneous expense                       | -                         | -                               | -                         | -                             | -                         | -                    | -                        | -               | -                 | -                 | -                 | 66,523              | -                | -                      | -                | 66,523              | 10,829                           | -               | 10,829            | 77,352              |
| Depreciation expense                        | -                         | -                               | -                         | -                             | -                         | -                    | -                        | -               | -                 | -                 | -                 | 133,878             | -                | -                      | -                | 133,878             | 21,794                           | -               | 21,794            | 155,672             |
| <b>Total expenses</b>                       | <b>\$ 119,188</b>         | <b>\$ 202,773</b>               | <b>\$ 197,689</b>         | <b>\$ 96,044</b>              | <b>\$ 133,363</b>         | <b>\$ 14,211</b>     | <b>\$ 42,500</b>         | <b>\$ 8,903</b> | <b>\$ 134,159</b> | <b>\$ 50,000</b>  | <b>\$ 118,949</b> | <b>\$ 1,256,307</b> | <b>\$ 38,663</b> | <b>\$ 217,640</b>      | <b>\$ 96,731</b> | <b>\$ 2,727,120</b> | <b>\$ 204,514</b>                | <b>\$ 5,210</b> | <b>\$ 209,726</b> | <b>\$ 2,936,844</b> |

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

|  | <u>2022</u>       | <u>2021</u>       |
|--|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:  |                   |                   |
| Change in net assets   | \$ (344,939)      | \$ 523,343        |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: |                   |                   |
| Depreciation   | 159,365           | 155,672           |
| Gain on sale of building   | -                 | (762,000)         |
| Changes in operating assets and liabilities:   |                   |                   |
| Accounts and grants receivable   | (58,275)          | (56,309)          |
| Accounts payable and other liabilities   | 79,078            | 122,525           |
| Other receivables  | (88,383)          | -                 |
| Prepaid expense  | (33,372)          | -                 |
| Deposits   | 918               | -                 |
| Deferred income  | (33,236)          | 46,385            |
| Net cash (used) provided by operating activities   | <u>(318,844)</u>  | <u>29,616</u>     |
| CASH FLOWS FROM INVESTING ACTIVITIES:  |                   |                   |
| Proceeds from sale of assets   | -                 | 835,000           |
| Purchase of property and equipment   | (20,290)          | (52,617)          |
| Net cash (used) provided by investing activities   | <u>(20,290)</u>   | <u>782,383</u>    |
| CASH FLOWS FROM FINANCING ACTIVITIES:  |                   |                   |
| Proceeds from note   | -                 | 1,876,875         |
| Payments on note   | (75,893)          | (2,541,985)       |
| Net cash used by financing activities  | <u>(75,893)</u>   | <u>(665,110)</u>  |
| NET CHANGE IN CASH AND CASH EQUIVALENTS  | (415,027)         | 146,889           |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR   | <u>557,575</u>    | <u>410,686</u>    |
| CASH AND CASH EQUIVALENTS AT END OF YEAR   | <u>\$ 142,548</u> | <u>\$ 557,575</u> |
| SUPPLEMENTAL INFORMATION:  |                   |                   |
| Interest paid  | <u>\$ 75,965</u>  | <u>\$ 89,029</u>  |

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys' Association, Inc. (Association) is a nonprofit Association established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training and resources. Funding is received from assessments of the district attorneys' offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway traffic safety, enhanced prosecutor, innovative prosecution and violence against women programs. These federal programs are received directly from the issuing agencies, through the Louisiana Commission on Law Enforcement (LCLE), whereas the Association is a sub-recipient, Louisiana Highway Safety Commission, the U.S. Department of Justice and the Louisiana Department of Social Services (DSS).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses recorded when they are incurred.

The statement of activities presents expenses of the Association's operations functionally between program and support services.

Income Taxes:

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements.

The Association's federal exempt organization tax returns for the years ended June 30, 2022, 2021 and 2020 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740. Accordingly, ASC 740 does not have any impact on the accompanying financial statements.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Deferred Income:

Deferred income consists of assessments, conference and rental income for upcoming months. These items are recorded as deferred income and recognized over the period to which it relates.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash equivalents" on the statement of financial position.

Accounts and Grants Receivable:

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2022 and 2021. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for doubtful accounts has been recorded.

Allocated Expenses

The Statement of Functional Expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

Revenue and Support:

*Grants*

The Association receives as revenue and support grants which management has determined are contributions. The Association recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier or right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with restrictions are reclassified to net assets without restrictions, and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue and Support: (Continued)

*Assessments*

Revenue from assessments are dues collected from members. Membership is optional for each judicial district office. The members receive no intrinsic value; therefore, assessment revenue has been determined to be unconditional contributions. Assessments revenue is recognized in the statement of activities at the beginning of each month.

*Conference and Training*

Conference and training income is revenue from annual conferences that take place during the year. The district attorneys, assistant district attorneys and their staff earn continuing legal education (CLE), credit while attending these conferences. Fees are charged to attendees to attend and participate in the training programs. Conference and training income is considered an exchange transaction and is recognized when the conference or training occurs.

*Contract Services*

Contract services consist of revenue received from the Louisiana Supreme Court in connection with a memorandum of understanding. LDAA provides services assist the Louisiana Supreme Court with their Disposition Task Force project. Revenue from contract services is considered an exchange transaction and is recognized over time as the services stipulated in the memorandum of understanding are completed.

Net Assets:

The Association follows the requirements of the Financial Accounting Standards Board's Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit-Entities* (ASU 2016-14). This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities.

The financial statements present information regarding the financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Net Assets: (Continued)

- *Net assets with donor restrictions* – Net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Association had no net assets with donor restrictions at June 30, 2022 and 2021.

2. USE OF ESTIMATES:

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

3. ASSESSMENTS:

The Association bills participating Louisiana judicial districts for assessments on a monthly basis. The assessments are set annually by the Board of Directors. The assessments are based on a formula on a per capita amount based on the population in each judicial district. For each of the years ended June 30, 2022 and 2021, the Board of Directors set the assessments as follows:

| <u>Population<br/>Size</u> | <u>Assessment</u> |
|----------------------------|-------------------|
| Less than 12,000           | \$6,000           |
| 12,001-50,000              | .18 per capita    |
| 50,001-100,000             | .10 per capita    |
| 100,001-200,000            | .05 per capita    |
| 200,001-400,000            | .04 per capita    |
| 400,001 and greater        | \$35,000          |

Assessment income for the years ended June 30, 2022 and 2021 was \$736,121 and \$747,034, respectively.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

4. PENSION PLAN:

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys' Retirement System, (System) a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

The System is financed by employee and employer contributions established by state statute. Employee contributions are 8% of pensionable wages for active members. Employer contributions are actuarially determined and were 9.5% and 4% of pensionable wages for the years ended June 30, 2022 and 2021, respectively. Employer contributions totaled \$119,532 and \$51,003 for the years ended June 30, 2022 and 2021, respectively.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorneys Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

5. SICK LEAVE:

All employees of the Association are entitled to 12 days of sick leave each year. A maximum of 25 days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.

6. PROPERTY AND EQUIPMENT:

The Association capitalizes all property and equipment purchases in excess of \$1,000. Property, plant and equipment is depreciated using the straight-line method over the estimated useful lives of the related asset. Depreciation expense for the periods ended June 30, 2022 and 2021 was \$159,365 and \$155,672, respectively.

Estimated useful life of fixed assets is as follows:

|                            |           |
|----------------------------|-----------|
| Buildings and improvements | 15 years  |
| Equipment                  | 5-7 years |
| Furniture and fixtures     | 5-7 years |
| Vehicles                   | 5 years   |

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

6. PROPERTY AND EQUIPMENT: (Continued)

The following is a summary of property, plant, and equipment, less accumulated depreciation.

|                                    | 2022         | 2021         |
|------------------------------------|--------------|--------------|
| Land                               | \$ 500,000   | \$ 500,000   |
| Buildings and improvements         | 2,162,393    | 2,155,089    |
| Equipment                          | 601,143      | 588,157      |
| Furniture and fixtures             | 65,860       | 65,860       |
| Vehicles                           | 75,865       | 75,865       |
|                                    | 3,405,261    | 3,384,971    |
| Less: Accumulated depreciation     | 865,786      | 706,421      |
| Net property, plant, and equipment | \$ 2,539,475 | \$ 2,678,550 |

7. CASH AND CASH EQUIVALENTS:

At June 30, 2022 and 2021, the Association maintained cash balances at several local banks. The book balances as of June 30, 2022 and 2021 were \$59,573 and 33,940 respectively. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. As of June 30, 2022 and 2021, the Association's cash balances were fully insured.

At June 30, 2022 and 2021, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$82,975 and \$523,635, respectively, which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement financial position.

LAMP is administered by LAMP, Inc., a nonprofit Association organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

7. CASH AND CASH EQUIVALENTS: (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

8. CONTRIBUTION REVENUE:

The Association records revenue in accordance with FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Association's revenue that is derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when the Association has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the years ended June 30, 2022 and 2021, the Association received grant funds from the United States Department of Justice passed through the Louisiana Commission of Law Enforcement and the United States Department of Health and Human Services passed through the Louisiana Department of Social Services. The conditional grants are reported as revenue when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statement of financial position. There were no refundable advances for conditional grants for the years ended June 30, 2022 and 2021 as all of the federal pass through grants are reimbursable grants.

During the years ended June 30, 2022 and 2021, the Association received membership assessments from Louisiana judicial districts. Membership is voluntary and the members receive no intrinsic value therefore assessment revenue is considered an unconditional contribution.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

9. LEASE REVENUE:

Effective July 1, 2019 the Association entered into a 10-year lease agreement with District Attorney's Retirement System (DARS). The lease amount is \$6,000 a month. For the years ended June 30, 2022 and 2021, rental income from the DARS was 72,000.

Minimum future rental income under the lease agreement is as follows:

| <u>Fiscal Year Ended</u> | <u>Amount</u>     |
|--------------------------|-------------------|
| 2023                     | 72,000            |
| 2024                     | 72,000            |
| 2025                     | 72,000            |
| 2026                     | 72,000            |
| 2027                     | 72,000            |
| Thereafter               | <u>144,000</u>    |
|                          | <u>\$ 504,000</u> |

10. LEASE EXPENSE:

The Association leases a copy machine under an operating lease that expires January 2023. Minimum future rental payments under the lease as of June 30, 2022 are:

| <u>Fiscal Year Ended</u> | <u>Amount</u> |
|--------------------------|---------------|
| 2023                     | \$ 15,050     |

The total amount charged to expense related to the copy machine lease was \$38,082 and \$28,920 for the years ended June 30, 2022 and 2021, respectively.

11. NOTE PAYABLE:

The Association entered into a loan during the fiscal year ending June 30, 2019 in the amount of the \$2,500,000 for the purchase of a building in Baton Rouge, Louisiana. The loan bore an interest rate of 4.50% with the principal due September 6, 2020. On October 8, 2020, the Association refinanced the loan in the amount of \$1,876,875. The refinanced loan bears an interest rate of 4.25% with the principal and interest due in monthly installments of \$11,681. The loan was subsequently refinanced on August 17, 2021 to lower the interest rate to 3.75%. The note is secured by the building. Principal payments on the note were \$75,893 and \$623,125 during the years ended June 30, 2022 and 2021, respectively. Interest expense on the note was \$75,965 and \$89,029 for the years ended June 30, 2022 and 2021, respectively.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

11. NOTE PAYABLE: (Continued)

As of June 30, 2022 and 2021, the outstanding balance on the note was \$1,758,997 and \$1,834,890, respectively.

Following are maturities of the debt for each of the next five years and thereafter:

| <u>Year Ended</u>  | <u>Amount</u>              |
|--------------------|----------------------------|
| 2023               | \$ 74,283                  |
| 2024               | 77,157                     |
| 2025               | 80,142                     |
| 2026               | 83,243                     |
| 2027               | 86,463                     |
| Thereafter         | <u>1,357,709</u>           |
| Total debt         | 1,758,997                  |
| Current maturities | <u>(74,283)</u>            |
| Long term debt     | <u><u>\$ 1,684,714</u></u> |

12. PAYCHECK PROTECTION PROGRAM:

The Association received a loan from through the Small Business Administration (SBA) in the amount of \$85,980 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan was forgiven on October 21, 2021.

The Association has recorded the PPP loan and subsequent forgiveness in accordance with ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, and has considered the PPP loan to be a conditional contribution. In accordance with ASC 958-605, conditional contributions are not recognized until the conditions are substantially met or explicitly waived. In cases where conditions are met over time or in stages, contributions should be recognized as qualifying expenses are incurred. Under this model, the Association recognized the proceeds from the PPP loan as a governmental grant in the amount of \$85,980 during the fiscal year ended June 30, 2021 since the conditions for forgiveness were met during that fiscal year.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

13. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Association's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

|  | 2022       | 2021       |
|--|------------|------------|
| Financial assets:  |            |            |
| Cash and equivalents   | \$ 142,548 | \$ 557,575 |
| Grant receivables  | 311,771    | 249,191    |
| Accounts receivable  | 7,238      | 11,543     |
| Other receivables  | 88,383     | -          |
| Total financial assets   | 461,557    | 818,309    |
| Less those unavailable for expenses within one year due to:                |            |            |
| Notes payable  | (74,283)   | (62,245)   |
| Total contractual restrictions   | (74,283)   | (62,245)   |
| Financial assets available to meet cash needs for expenses within one year | \$ 387,274 | \$ 756,064 |

14. CONCENTRATIONS:

Approximately 50% of the Association's revenue is received from federal and state grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities.

15. DATE OF MANAGEMENT'S REVIEW:

Management of the Association has evaluated all subsequent events through November 15, 2022, the date the financial statements were available to be issued. No additional disclosures are considered necessary.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
FOR THE YEAR ENDED JUNE 30, 2022

Agency Head: Loren Lampert  
Position: Executive Director

|  |                          |
|--|--------------------------|
| Salary   | \$ 183,747               |
| Benefits-medical, dental and life insurance            | 12,894                   |
| Benefits-retirement                                    | 17,456                   |
| Lodging (incl Trustee Mtg. for DARS)                   | 1,802                    |
| Convention Seminar Registration                        | 1,500                    |
| Meals  | 1,822                    |
| Misc Travel Costs (baggage fees, parking, change fees) | 630                      |
| Membership Dues  | 910                      |
| Airfare  | <u>2,137</u>             |
| Total  | <u><u>\$ 222,898</u></u> |



# Duplantier Hrapmann Hogan & Maher, LLP

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Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA

Robynn P. Beck, CPA  
John P. Butler, CPA  
Jason C. Montegut, CPA  
Paul M. Novak, CPA, AVB, CVA  
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA  
William G. Stamm, CPA

**New Orleans**  
1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

**Northshore**  
1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

**Houma**  
247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

**Napoleonville**  
5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

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

November 15, 2022

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

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 Louisiana District Attorneys' Association, Inc. (the Association), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated 15, 2022.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana District Attorneys' Association, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

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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.

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

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 Association'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Duplantier, Sharpner, Hogan and Parker, LLP*

New Orleans, Louisiana



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Jason C. Montegut, CPA  
Paul M. Novak, CPA, AVB, CVA  
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA  
William G. Stamm, CPA

#### New Orleans

1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

#### Northshore

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

#### Houma

247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

#### Napoleonville

5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

November 15, 2022

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Circular Compliance Supplement* that could have a direct or material effect on each of Louisiana District Attorneys Association, Inc.'s major federal programs for the year ended June 30, 2022. Louisiana District Attorneys Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Louisiana District Attorneys Association, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2022.

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### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Association's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Association's federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Association's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Association's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Association's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Association’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### *Report on Internal Control Over Compliance*

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Duplantier, Chapman, Hogan and Gruber, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

| <u>Federal Grantor/Pass-through<br/>Grantor/Program or Cluster Title</u>                                      | <u>Assistance<br/>Listing No.</u> | <u>Pass-Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Total<br/>Awards<br/>Expended</u> |
|---|-----------------------------------|---|--------------------------------------|
| <b>U.S. Department of Justice, passed through<br/>Louisiana Commission on Law Enforcement</b>                 |                                   |   |                                      |
| State Civil<br>RICO Training Program  | 16.738                            | 2019-DJ-03-6015<br>2020-DJ-03-6378                        | \$ 92,738 *                          |
| National Criminal History<br>Improvement Program  | 16.554                            | 2018-RU-01-4851   | 9,060                                |
| Enhanced Prosecutor<br>Resources Program  | 16.575                            | 2019-VA-01/02/03/04-6076                                  | 180,737 *                            |
| Crime Victims Assistance  | 16.575                            | 2019-VA-01/02/03/04-6079                                  | 169,430                              |
| Elderly Victims Assistance  | 16.575                            | 2019-VA-01/02/03/04-6080                                  | 40,001                               |
| Victim Outreach Program   | 16.575                            | 2019-VA-04-6072   | 180,823                              |
| Smart Prosecution Initiative  | 16.825                            | O-BJA-2021-55002  | 13,251                               |
| Total Department of Justice   |                                   |   | <u>686,040</u>                       |
| <b>Department of Health and Human Services<br/>passed through Louisiana Department of<br/>Social Services</b> |                                   |   |                                      |
| Child Support Enforcement - (Title IV-D)  | 93.563                            | DOA 360-400509  | <u>119,518</u>                       |
| Total Department of Health and Human Services   |                                   |   | <u>119,518</u>                       |
| TOTAL EXPENDITURES OF FEDERAL AWARDS  |                                   |   | <u><u>\$ 805,558</u></u>             |

\* Considered a major program

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of Louisiana District Attorneys Association, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Government, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Association, it is not intended to and does not present the financial position, changes in net assets, or cash flow of Louisiana District Attorneys Association, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The schedule of expenditures of federal awards of Louisiana District Attorneys' Association, Inc. has been prepared in conformity with accounting principles generally accepted in the United States of America. Expenditures are recognized when incurred.

The Association did not have any non-cash awards during the fiscal year.

3. INDIRECT COST RATE:

The Association has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Louisiana District Attorneys Association, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Louisiana District Attorneys Association, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Louisiana District Attorneys Association, Inc.
7. Louisiana District Attorneys' Association, Inc. does qualify as a low-risk auditee as that term is defined in the Uniform Guidance.
8. The programs tested as major programs included:

| <u>Name of Program</u>                | <u>Assistance<br/>Listing No.</u> | <u>Expenditures</u> |
|---------------------------------------|-----------------------------------|---------------------|
| RICO Training Program                 | 16.378                            | \$ 92,738           |
| Enhanced Prosecutor Resources Program | 16.575                            | <u>180,737</u>      |
|                                       | Total                             | <u>\$ 273,475</u>   |

9. The threshold used to distinguish between Type A and Type B programs was \$750,000.

B. PRIOR YEAR FINDINGS

None

LOUISIANA DISTRICT ATTORNEYS  
ASSOCIATION, INC.

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR JULY 1, 2021  
THROUGH JUNE 30, 2022

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.

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# Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA  
(1919-1985)

Felix J. Hrapmann, Jr., CPA  
(1919-1990)

William R. Hogan, Jr., CPA  
(1920-1996)

James Maher, Jr., CPA  
(1921-1999)

Lindsay J. Calub, CPA, LLC  
Guy L. Duplantier, CPA  
Michelle H. Cunningham, CPA  
Dennis W. Dillon, CPA  
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA

Robynn P. Beck, CPA  
John P. Butler, CPA  
Jason C. Montegut, CPA  
Paul M. Novak, CPA, AVB, CVA  
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Michael J. O' Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA  
William G. Stamm, CPA

#### New Orleans

1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

#### Northshore

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

#### Houma

247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

#### Napoleonville

5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

November 2, 2022

Board of Directors  
Louisiana District Attorneys Association, Inc.  
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year July 1, 2021 through June 30, 2022. Louisiana District Attorneys Association, Inc.'s (Association) management is responsible for those C/C areas identified in the SAUPs.

Louisiana District Attorneys Association, Inc. 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 the LLA's SAUPs for the fiscal year July 1, 2021 through June 30, 2022. Additionally, the 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:

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***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:
  - 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, 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) ***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.

We noted no findings as a result of applying the above procedures.

***Board or Finance Committee***

---

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

We noted that three of the nine meetings did not reference financial activity. We noted no other findings as a result of applying the above agreed-upon procedures.

**Management's Response:**

Management has agreed to include financial activity relating to public funds in all future board meetings.

***Bank Reconciliations***

---

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 (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.

We noted no findings as a result of applying the above procedures.

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

---

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

We noted no findings as a result of applying the above procedure.

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

- 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.

We noted no findings as a result of applying the above procedures.

- 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.

We noted no findings as a result of applying the above procedure.

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.

We noted no findings as a result of applying the above procedures.

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

---

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

We noted no findings as a result of applying the above procedure.

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.

We noted no findings as a result of applying the above procedures.

- 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.

We noted no findings as a result of applying the procedures.

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

---

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

We noted no findings as a result of applying the above procedures.

- 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 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.

As a result of applying the above agreed-upon procedures, we noted that both of the credit card accounts selected for testing included finance charges assessed for the month selected.

**Management's Response:**

Management has acknowledged the oversight due to personnel changes in the accounting department. This has been corrected.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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.

We noted no findings as a result of applying the above procedure.

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

---

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

We noted no findings as a result of applying the above procedures.

### ***Contracts***

---

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

We noted no findings as a result of applying the above procedures.

### ***Payroll and Personnel***

---

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

We noted no findings as a result of applying the above procedure.

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 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.

We noted no findings as a result of applying the above procedures.

- 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 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.

We noted no findings as a result of applying the above procedure.

- 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.

We noted no findings as a result of applying the above procedure.

### ***Fraud Notice***

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- 20. 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.

We noted no findings as a result of applying the above procedure.

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

We noted no findings as a result of applying the above procedure.



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

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22. Perform the following procedures, verbally discuss the results with management, and report
- 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.

We performed the above agreed-upon procedure and discussed the results with management of Louisiana District Attorneys Association.

We were engaged by Louisiana District Attorneys Association, Inc. 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 Louisiana District Attorneys Association, Inc. 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 results 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 Louisiana Legislative Auditor as a public document.

*Duplantier, Sharpner, Hogan and Graker, LLP*

New Orleans, Louisiana