

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019**



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May 8, 2020

Independent Accountants' Review Report

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the District Attorney's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

ACCOUNTANT'S RESPONSIBILITY

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

ACCOUNTANT'S CONCLUSION

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in



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*District Attorney
Thirty-Fifth Judicial District
May 8, 2020
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an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

OTHER SUPPLEMENTAL INFORMATION

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated May 8, 2020, on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2019, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

	For the Year Ended	
	December 31,	
	2019	2018
<u>Assets:</u>		
Cash	\$ 87,293	\$ 90,293
Receivables	42,113	45,508
Depreciable capital assets, net	35,522	48,875
Total Assets	164,928	184,676
<u>Liabilities:</u>		
Accounts Payable	4,449	4,967
Other Liabilities	3,459	3,618
Delayed Revenue	2,549	4,061
Total Liabilities	10,457	12,646
<u>Net Position:</u>		
Unrestricted	118,949	123,155
Invested in Capital Assets	35,522	48,875
Total Net Position	\$ 154,471	\$ 172,030

As the presentation appearing above demonstrates, with the exception of \$35,522 invested in capital assets, the Office's net position is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended	
	December 31,	
	2019	2018
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 205,225	\$ 212,410
Operating Grants	226,482	239,577
Capital Grants and Contributions	----	----
General Revenue:		
Other	1,407	1,096
Total Revenue	433,114	453,083
<u>Program Expenses:</u>		
General Government - Judicial	450,673	505,060
Change in Net Position	(17,559)	(51,977)
Net Position Beginning	172,030	224,007
Net Position Ending	\$ 154,471	\$ 172,030

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

As the accompanying presentation demonstrates, the District Attorney's Office's net position has decreased due to using a portion of reserves to enhance services.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2019, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and certain special revenue funds to have a budget. For the year ended December 31, 2019, it was not necessary to amend the original budget.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2019, capital assets activity was limited to using grant funds to replace cash management software and depreciation of existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2019, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Position
December 31, 2019

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 87,293
Receivables	42,113
Depreciable capital assets, net	<u>35,522</u>
Total assets	<u>164,928</u>
 <u>LIABILITIES</u>	
Accounts payable	4,449
Other Liabilities	3,459
Delayed Revenue	<u>2,549</u>
Total liabilities	<u>10,457</u>
 <u>NET POSITION</u>	
Unrestricted	118,949
Invested in Capital Assets	<u>35,522</u>
Total net position	<u>\$ 154,471</u>

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Activities
Year Ended December 31, 2019

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 250,696
Auto Expense	7,084
Depreciation	13,353
Dues & Publications	31,988
Insurance	66,948
Legal & Professional	7,750
Office Expense	40,784
Travel & Conferences	11,717
Utilities & Telephone	17,103
Other	3,250
Total Expenses	<u>450,673</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	84,934
Fees	120,291
Operating Grants and Contributions	
Federal	196,482
State	30,000
Capital Grants and Contributions	-
Total Program Revenues	<u>431,707</u>
Net Income (Expenses) - Governmental Activities	<u>(18,966)</u>
General Revenues:	
Other	1,407
Total General Revenues	<u>1,407</u>
Change in Net Position	(17,559)
Net Position - Beginning	<u>172,030</u>
Net Position - Ending	<u>\$ 154,471</u>

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

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

Balance Sheet

Governmental Funds

December 31, 2019

	<u>General</u>	<u>Title IV-D</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$ 84,068	\$ -	\$ 3,225	\$ 87,293
Receivables	10,815	31,298	-	42,113
Interfund Receivables	31,298	-	-	31,298
Total Assets	\$ 126,181	\$ 31,298	\$ 3,225	\$ 160,704
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 4,449	\$ -	\$ -	4,449
Other Liabilities	3,459	-	-	3,459
Interfund Payables	-	31,298	-	31,298
Delayed Revenue	-	-	2,549	2,549
Total Liabilities	7,908	31,298	2,549	41,755
<u>Fund Balance</u>				
Unassigned	118,273	-	-	118,273
Assigned to Miscellaneous Special Purposes	-	-	676	676
Total Fund Balances	118,273	-	676	118,949
Total Liabilities and Fund Balance	\$ 126,181	\$ 31,298	\$ 3,225	\$ 160,704

Total Fund Balances - Governmental Funds	\$ 118,949
Amounts reported for governmental activities in the statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	35,522
Net Position of Governmental Activities	\$ 154,471

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2019

	General	Title IV-D	Other Governmental Funds	Total Governmental Funds
Revenues:				
Fines & Forfeitures	\$ 81,498	\$ -	\$ 3,436	\$ 84,934
Fees	120,291	-	-	120,291
Intergovernmental			-	-
Federal Funds	-	196,482	-	196,482
State Funds	-	-	30,000	30,000
Other	1,407	-	-	1,407
Total revenues	<u>203,196</u>	<u>196,482</u>	<u>33,436</u>	<u>433,114</u>
Expenditures:				
General Government - Judicial				
Payroll & Related Benefits	220,696	-	30,000	250,696
Auto Expense	7,084	-	-	7,084
Dues & Publications	31,988	-	-	31,988
Insurance	66,948	-	-	66,948
Legal & Professional	7,750	-	-	7,750
Office Expense	40,784	-	-	40,784
Travel & Conferences	11,717	-	-	11,717
Utilities & Telephone	17,103	-	-	17,103
Other	3,250	-	-	3,250
Capital Outlay	-	-	-	-
Total expenditures	<u>407,320</u>	<u>-</u>	<u>30,000</u>	<u>437,320</u>
Excess (deficiency) of revenues over expenditures	(204,124)	196,482	3,436	(4,206)
Other sources (uses)				
Operating Transfers In	199,917	-	-	199,917
Operating Transfers Out	-	(196,482)	(3,435)	(199,917)
Net Change in Fund Balances	(4,207)	-	1	(4,206)
Fund balance - beginning of year	<u>122,480</u>	<u>-</u>	<u>675</u>	<u>123,155</u>
Fund balance - end of year	<u>\$ 118,273</u>	<u>\$ -</u>	<u>\$ 676</u>	<u>\$ 118,949</u>

Net change in fund balances of Governmental Funds	\$ (4,206)
<p>Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense.</p>	
Capital Expenditures	-
Depreciation	(13,353)
Change in net position of governmental activities	<u>\$ (17,559)</u>

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

DISTRICT ATTORNEY'S OFFICE
THRITY-FIFTH JUDICAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- Title IV-D – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

Financial Statement Presentation

Government-Wide Financial Statements
Fund Financial Statements

Basis of Accounting

Accrual Basis
Modified Accrual Basis

Measurement Focus

Economic Resources
Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as expenditures.

Use of Estimates

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

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of certificates of deposit.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

Internal Balances

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

Delayed Revenues

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as delayed revenues. These amounts remain in delayed revenues until revenue recognition criteria are met or the funds are returned to the source.

Fund Balance Classifications

Commitment or assignment of fund balances is at the discretion of the District Attorney. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2019, the District Attorney's Office has \$112,480 in deposits (collected bank balance). These deposits were fully secured by FDIC coverage.

NOTE 3 - RECEIVABLES

At December 31, 2019, consisted entirely of amounts due from governmental sources, which are described as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2019

	General Fund	Title IV-D	Other	Total
Grant Parish Sheriff's Office	\$ 5,815	\$ ----	\$ ----	\$ 5,815
State of Louisiana – Crime Victims Assistance	5,000	----	----	5,000
State of Louisiana – Title IVD Funds	----	31,298	----	31,298
Total	\$ 10,815	\$ 31,298	\$ ----	\$ 42,113

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Automobiles and Equipment	\$ 159,946	\$ ----	\$ ----	\$ 159,946
Less Accumulated Depreciation	111,071	13,353	----	124,424
Total Net of Depreciation	\$ 48,875	\$ (13,353)	\$ ----	\$ 35,522

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General	Title IV-D	\$ 31,298	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.

Details related to interfund transfers are presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2019

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 196,482	Reimburse general fund for child support enforcement expenditures.
General	Other Governmental	<u>3,435</u>	Transfer forfeitures to the General Fund
Total		<u>\$ 199,917</u>	

NOTE 6 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 7 – SUBSEQUENT EVENTS

Subsequent to the financial statement date, the State of Louisiana restricted non-essential activity in response the Coronavirus pandemic. It is anticipated that restrictions imposed by the State will adversely affect some of the Office’s revenue sources. However, the impact on the Office’s financial condition cannot be reliably estimated at the present time.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ 115,000	\$ 115,000	\$ 81,498	\$ (33,502)
Fees	90,000	90,000	120,291	30,291
Other	1,000	1,000	1,407	407
Total revenues	206,000	206,000	203,196	(2,804)
<u>Expenditures:</u>				
General Government - Judicial	452,000	452,000	407,320	44,680
Capital Outlay	50,000	50,000	-	50,000
Total expenditures	502,000	502,000	407,320	94,680
Excess (deficiency) of revenues over expenditures	(296,000)	(296,000)	(204,124)	91,876
<u>Other sources (uses)</u>				
Operating Transfers In	195,000	195,000	199,917	4,917
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(101,000)	(101,000)	(4,207)	96,793
Fund balance - beginning of year	122,480	122,480	122,480	-
Fund balance - end of year	\$ 21,480	\$ 21,480	\$ 118,273	\$ 96,793

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

Title IV-D

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2019

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	195,000	195,000	196,482	1,482
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	<u>195,000</u>	<u>195,000</u>	<u>196,482</u>	<u>1,482</u>
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>195,000</u>	<u>195,000</u>	<u>196,482</u>	<u>1,482</u>
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>(195,000)</u>	<u>(195,000)</u>	<u>(196,482)</u>	<u>(1,482)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

Agency Head
James P. Lemoine, District Attorney

Purpose

Salary:

Local Salary (See Note 1)	95,040
Salary Provided by the State of Louisiana (RS 16:10)	50,000

Benefits:

Health Insurance	5,905
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Travel Expenses Necessary to Attend Out of Town Meetings	3,187
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Note 1:

The local salary presented above includes all compensation received from local sources. The compensation consists of amounts provided by the Grant Parish Police Jury and amounts funded by the District Attorney's Office.



May 8, 2020

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney's Office for the Thirty-Fifth Judicial District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney's Office's compliance with certain laws and regulations during the year ended December 31, 2019, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the District Attorney as defined by LSA-RS 42:1101-1124 (the code of ethics).

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period.

Management provided us with all payroll records.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).



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District Attorney's Office

May 8, 2020

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BUDGETING

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with a copy of the budget.

6. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings or minutes are necessary to adopt the budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances were within the limits permitted by State Law.

ACCOUNTING AND REPORTING

8. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official or other form of approval.

MEETINGS

9. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings are required.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



ROZIER, MCKAY & WILLIS
CERTIFIED PUBLIC ACCOUNTANTS
ALEXANDRIA, LOUISIANA

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2019

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2019

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2019

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

May 8, 2020

Rozier, McKay & Willis
Post Office Box 12178
Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.
Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.
Yes [X] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.
Yes [X] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
Yes [X] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.
Yes [X] No []

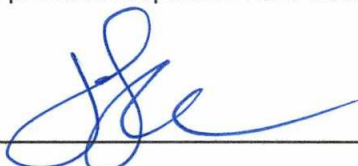
We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any
Yes [X] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.
Yes [X] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.
Yes [X] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.
Yes [X] No []

The previous responses have been made to the best of our belief and knowledge.

 _____ District Attorney 5/18/20 _____ Date