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March 25, 2019

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Mr. Daryl G. Purpera, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
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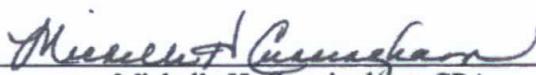
Dear Mr. Pupera:

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)

The June 30, 2018 audited financial statements for the Louisiana District Attorney's Association has been resubmitted to correct the Schedule of Federal Expenditures in addition to reporting a prior period adjustment. Expenditures paid with match funds were incorrectly included for several grants in the previously issued report. Additional receivables and payables were also recorded as of June 30, 2018.

Sincerely,

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP


Michelle H. Cunningham, CPA
Partner

MHC/ct

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **APR 17 2019**

REISSUE

REPORT

LOUISIANA DISTRICT ATTORNEYS'
ASSOCIATION, INC.

JUNE 30, 2018

LOUISIANA DISTRICT ATTORNEYS'
ASSOCIATION, INC.

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JUNE 30, 2018

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Duplantier
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Hogan &
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INDEPENDENT AUDITOR'S REPORT

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December 21, 2018

Louisiana District Attorneys' Association, Inc.
1645 Nicholson Drive
Baton Rouge, LA 70802-8143

Report on the Financial Statements

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2018 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

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, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and were 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments is 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 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 financial statements or to the 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 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 December 21, 2018 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 the effectiveness of 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, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

Cash and cash equivalents	\$ 309,241
Grants receivable	326,377
Accounts receivable	240,809
Life insurance policy - Cash Surrender Value	340,875
Property and equipment, net	251,076
Deposits	<u>918</u>
 TOTAL ASSETS	 <u><u>\$ 1,469,296</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES:	
Accounts payable	\$ 151,288
Life insurance payment payable	118,119
Notes payable	2,083
Other liabilities	<u>10,931</u>
Total liabilities	<u>282,421</u>
 NET ASSETS:	 <u>1,186,875</u>
Total net assets	<u>1,186,875</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 1,469,296</u></u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

REVENUES (Unrestricted):	
Assessments:	
Membership	\$ 725,520
Conference and training	196,553
Reimbursement from District Attorneys' Retirement System (DARS)	335,816
Grants	1,948,111
IT services	6,790
Law enforcement handbook	20,568
Other income	80,586
Total revenues	<u>3,313,944</u>
EXPENSES:	
Program services	2,766,333
Management and general - Association	86,902
Management and general - DARS	301,515
Total expenses	<u>3,154,750</u>
Change in net assets	<u>159,194</u>
Net assets at beginning of year as previously stated	854,669
Prior period adjustment	<u>173,012</u>
Net assets at beginning of year restated	<u>1,027,681</u>
Net assets at end of year	<u>\$ 1,186,875</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	PROGRAM							
	Child Support Enforcement	Louisiana Automated Victims	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Victims' Assistance	Training & Equipment	Elderly Services Program
Salaries and wages	\$ 68,882	\$ 52,572	\$ 217,071	\$ 22,030	\$ 32,907	\$ 108,467	\$ -	\$ 5,097
Payroll taxes and benefits	14,373	12,065	31,769	4,936	8,348	20,355	-	449
Automobile expenses	-	-	-	-	-	-	-	-
Contractual services	1,040	88,040	259,210	-	29,979	3,120	-	1,040
Insurance	368	257	1,246	123	174	582	-	609
Travel and luncheons	5,356	1,072	3,028	2,256	3,192	8,271	-	6,526
Postage	1	-	898	-	1,289	6	-	237
Telephone and utilities	5,936	198	1,321	-	1,825	3,671	-	1,011
Printing and newsletter	36	-	54	-	6,753	5,499	-	6,822
Consumable supplies	3,485	-	37,063	-	2,824	11,077	-	2,840
Repairs, maintenance, and rentals	8,073	-	4,798	-	7,228	7,245	10,000	16,436
Dues, subscriptions, registration	6,810	-	1,204	-	63	1,620	-	1,100
Interest	-	-	-	-	-	-	-	-
IT Expense	-	-	-	-	-	-	-	-
Equipment purchased	-	1,728	16,786	833	-	-	5,707	-
Conference expenses	165	-	886	-	6,228	-	-	12,403
Miscellaneous expense	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
Total expenses	\$ 114,525	\$ 155,932	\$ 575,334	\$ 30,178	\$ 100,810	\$ 169,913	\$ 15,707	\$ 54,570

See accompanying notes.

SERVICES							SUPPORT SERVICES			
Victims Academy	LA Learning	NICS	Member Services	Worthless Checks	Highway Traffic Safety	Total Program	Management & General Association	DARS	Total Support	Grand Total
\$ 46,826	\$ 53,783	\$ 48,498	\$ 283,763	\$ 46,313	\$ 110,920	\$ 1,097,129	\$ 31,529	\$ 214,304	245,833	\$ 1,342,962
10,122	13,774	11,383	31,417	17,407	20,537	196,935	3,491	38,233	41,724	238,659
-	-	-	11,919	-	-	11,919	1,324	-	1,324	13,243
32,475	-	106,010	70,438	10,146	20,480	621,978	7,826	-	7,826	629,804
240	295	-	9,531	296	591	14,312	1,059	1,059	2,118	16,430
16,232	2,336	2,078	15,009	-	41,457	106,813	1,668	15,971	17,639	124,452
-	315	-	1,726	57	179	4,708	192	2,879	3,071	7,779
-	-	-	12,405	5,235	2,822	34,424	1,378	7,353	8,731	43,155
-	98	-	17,007	-	16,093	52,362	1,890	677	2,567	54,929
411	456	-	33,036	1,565	6,017	98,774	3,671	4,742	8,413	107,187
-	-	-	-	-	-	-	-	-	0	-
5,110	-	-	66,025	9,824	27,863	162,602	7,336	14,295	21,631	184,233
-	-	-	-	-	-	-	-	-	0	-
1,626	-	-	20,478	-	8,814	41,715	2,275	545	2,820	44,535
-	-	-	1,885	-	-	1,885	209	-	209	2,094
-	37,300	-	-	-	-	37,300	-	-	0	37,300
-	-	4,613	22,736	1,071	550	54,024	2,526	607	3,133	57,157
(4,972)	129	-	113,710	-	29,869	158,418	12,634	850	13,484	171,902
-	-	-	24,174	-	-	24,174	2,686	-	2,686	26,860
-	-	-	46,862	-	-	46,862	5,207	-	5,207	52,069
<u>\$ 108,070</u>	<u>\$ 108,486</u>	<u>\$ 172,582</u>	<u>\$ 782,120</u>	<u>\$ 91,914</u>	<u>\$ 286,192</u>	<u>\$ 2,766,333</u>	<u>\$ 86,902</u>	<u>\$ 301,515</u>	<u>\$ 388,417</u>	<u>\$ 3,154,750</u>

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 159,194
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	52,069
Increase in cash surrender value of life insurance	(12,244)
Changes in operating assets and liabilities:	
Accounts and grants receivable	10,801
Accounts payable and other liabilities	(68,740)
Life insurance payable	(26,697)
Net cash provided by operating activities	<u>114,383</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of property and equipment	<u>(134,710)</u>
Net cash used by investing activities	<u>(134,710)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Payments on vehicle loan	(5,011)
Principal payments on note payable	<u>(8,115)</u>
Net cash used by financing activities	<u>(13,126)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(33,453)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>342,694</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 309,241</u>
SUPPLEMENTAL INFORMATION:	
Interest paid	<u>\$ 84</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys' Association, Inc. (LDAA) is a nonprofit corporation 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, worthless checks, enhanced prosecutor, NICS record improvement program 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 LDAA is sub-recipient, Louisiana Highway Safety Commission 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. Revenues are recorded when earned and expenses recorded when they are incurred. Unearned revenue is reflected on grants that are advanced until the funds have been expended.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (FASB ASC) 958-205, *Financial Statements for Not-for-Profit Organizations*. Under FASB ASC 958-205, the LDAA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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, 2018, 2017 and 2016 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes: (Continued)

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.

Assessments:

Members are assessed dues to cover the cost of member services provided by the Association. Separate registration fees are charged for training programs, many of which provide continuing legal education.

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, 2018. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for uncollectibility is required.

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 managements estimate of usage applicable to conducting these functions.

Net Assets:

Unrestricted net assets represent resources whose use is not limited by donors. They generally arise as a result of exchange transactions, unrestricted contributions or restricted contributions whose restrictions have expired.

There are no temporarily restricted or permanently restricted net assets.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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. PENSION PLAN:

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the Retirement System and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees.

The fund is financed by employee and employer contributions established by state statute. Employee contributions are 8% of salary for active members. Employer contributions are actuarially determined and were 0%, 0%, and 3.5% of salary for the years ended June 30, 2018, 2017, and 2016, respectively. Employer contributions totaled \$-0-, \$-0-, and \$37,705 for the years ended June 30, 2018, 2017, and 2016, respectively. In addition, the fund receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of .2% of the ad valorem taxes shown to be collected. According to state statute, in the event that the contributions from ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by the Public Retirement Systems' Actuarial Committee.

During the year ended June 30, 2018, the System's actuarial valuation used the Aggregate Actuarial Cost Method based on earnings which does not identify and separately amortize unfunded actuarial liabilities. The actuarial value of assets is based on the market value of investment securities adjusted to smooth realized and unrealized capital gains over a three-year period. The actuarial assumptions include a 6.5% investment rate of return. Cost of living adjustments are based on specific target ratios being met and excess interest earning available to fund a benefit increase.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
 NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

3. PENSION PLAN: (Continued)

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, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802.

4. 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.

5. 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 period ended June 30, 2018 was \$52,069.

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

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

Land	\$ 73,000
Buildings and improvements	589,875
Equipment	374,966
Furniture and fixtures	63,350
Vehicles	<u>87,250</u>
	1,188,441
Less: Accumulated depreciation	<u>937,365</u>
Net property, plant, and equipment	<u>\$ 251,076</u>

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

6. CASH AND CASH EQUIVALENTS:

At June 30, 2018, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$292,348 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 corporation 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.

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.

7. CONCENTRATION OF CREDIT RISK:

The Center maintains cash balances in a local bank. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. As of June 30, 2018, the Association's cash balances were fully insured.

8. RELATED PARTY TRANSACTIONS:

The Association shares certain common functions and costs with the District Attorneys Retirement System of Louisiana (DARS). The LDAA provides the DARS with office space, office equipment, and administrative and accounting services. DARS reimbursed the Association for shared expenses in the amount of \$335,816.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

9. LEASES:

The Association leases a copy machine under an operating lease that expires in January 2023. Minimum future rental payments under the lease as of June 30, 2018 are:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2019	\$ 28,700
2020	25,800
2021	25,800
2022	25,800
2023	15,050
	<u>\$ 121,150</u>

The total amount charged to expense related to the copy machine lease was \$22,727 for the year ended June 30, 2018.

10. NOTE PAYABLE:

Note payable consists of the following

Note payable to Nissan Motor Acceptance Corporation
The note bears no interest with monthly installments of
\$418 and matures December 2018

Less: current maturities	\$ 2,083
Total debt	<u>\$ 2,083</u>

11. RETIREMENT INCOME CONTRACT:

The Association entered into a Retirement Income Contract with a key employee to be funded by a split dollar life insurance policy owned by the Association. The contract pays the key employee a monthly benefit beginning at age 60 through age 75. Total retirement income to the key employee is 180 payments at \$2,667 per month or \$480,060. If the key officer dies prior to age 75, the Association shall pay the remaining monthly benefits to the key officer's designated beneficiary. During the year ended June 30, 2018, the Association paid the key officer \$32,000. The present value of the remaining amount due is \$118,119.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

11. RETIREMENT INCOME CONTRACT: (Continued)

The following represents the present value payment schedule to the key employee for each of the next five years and thereafter:

<u>Year Ended</u>	<u>Amount</u>
2019	\$ 27,785
2020	28,917
2021	30,095
2022	31,322
	<u>\$ 118,119</u>

12. CASH SURRENDER VALUE LIFE INSURANCE:

The Association is the owner of a split dollar cash surrender value life insurance policy on the life of a key officer. The Association is the primary beneficiary of the insurance policy. As of June 30, 2018, the cash surrender value of the policy is \$340,875 and the death benefit is \$515,824.

13. PRIOR PERIOD ADJUSTMENT:

Net assets at the beginning of the fiscal year ending June 30, 2018 have been adjusted to correct an error in reporting of grant revenues and expenses for the fiscal year ending June 30, 2017. Had the error not been made, the net income or change in net assets for the year ending June 30, 2017 would have been increased by \$173,012.

14. DATE OF MANAGEMENT'S REVIEW:

Management has evaluated subsequent events through December 21, 2018 which is the date the financial statements were available to be issued and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in the financial statements.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
FOR THE YEAR ENDED JUNE 30, 2018

Agency Head: E. Pete Adams
Position: Executive Director

Salary	\$ 139,038
Benefits-medical, dental and life insurance	6,503
Lodging (incl Trustee Mtg. for DARS)	1,777
Convention Seminar Registration	2,470
Meals	497
Misc Travel Costs (baggage fees, parking, change fees)	1,134
Membership Dues	1,235
Airfare	<u>559</u>
 Total	 <u><u>\$ 153,213</u></u>



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

December 21, 2018

Board of Directors
Louisiana District Attorneys' Association, Inc.
1645 Nicholson Drive
Baton Rouge, LA 70802-8143

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, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2018.

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) to determine 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.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana



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

December 21, 2018

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

Report on Compliance for Each Major Federal Program

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements described 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, 2018. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

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Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Louisiana District Attorneys Association, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana District Attorneys Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Louisiana District Attorneys Association, Inc.'s compliance.

Opinion on Each Major Federal Program

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, 2018.

Report on Internal Control Over Compliance

Management of Louisiana District Attorneys Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Louisiana District Attorneys Association, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana District Attorneys Association, Inc.'s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Justice, passed through Louisiana Commission on Law Enforcement			
State Civil RICO Training Program	16.738	2016-DJ-03-3459	\$ 100,647
National Criminal History Improvement Program	16.554	2017-RU-01-4084	29,239
NICS Records Improvement Program	16.813	2015-NS-01-3012	198,773
Louisiana Automated Victims Notification System	16.575	2014-VA-01/02/03/04-2608 2015-VA-04-3232	207,346
Enhanced Prosecutor Resources Program 8	16.575	2015-VA-04-3243	597,998
Crime Victims Assistance Elderly Victims Assistance	16.575	2015-VA-01/02/03/04-3208 2016-VA-01/02/03/04-3785 2015-VA-02-3599 2016-VA-99-3663	157,539 53,005
Total Department of Justice			<u>1,344,547</u>
Department of Health and Human Services passed through Louisiana Department of Social Services			
Child Support Enforcement - (Title IV-D)	93.563	DOA 360-400509	<u>91,592</u>
Total Department of Health and Human Services			<u>91,592</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 1,436,139</u>

See accompanying notes to schedule of expenditures of federal awards.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018. 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 System, 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, 2018

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>CFDA No.</u>	<u>Expenditure</u>
Enhanced Prosecutor	16.575	\$ 597,998
NICS Act Record Improvement Program	16.813	<u>198,773</u>
		<u>\$ 796,771</u>

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

B. PRIOR YEAR FINDINGS

None