

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

*Financial Statements*  
*For the Year Ended December 31, 2019*



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA**

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DECEMBER 31, 2019**

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## **Independent Auditors' Report**

Honorable Asa Skinner  
District Attorney of the Thirtieth Judicial District  
Leesville, Louisiana

### **Report on the Financial Statements**

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information

of the District Attorney of the Thirtieth Judicial District as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplemental Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 3 through 6 and 31 through 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Thirtieth Judicial District's basic financial statements. The schedule of compensation, benefits and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to the agency head 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2020, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
July 23, 2020

**REQUIRED SUPPLEMENTAL INFORMATION  
PART I**

**District Attorney of the Thirtieth Judicial District  
Management's Discussion and Analysis  
For the Year Ended December 31, 2019**

Our discussion and analysis of the District Attorney of the Thirtieth Judicial District, Vernon Parish, Louisiana's financial performance provides an overview of the financial activities for the fiscal year ended December 31, 2019. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

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

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

**Financial Highlights**

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

Net position of our governmental activities decreased by \$136,929.

During the year, the District Attorney expenses of \$1,134,173 were \$136,929 more than the \$997,244 generated in fees and other revenues for governmental programs.

The government funds reported total ending fund balance of \$1,329,688, a decrease of \$32,405 from the prior year.

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

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

Condensed Statement of Net Position

	<u>2019</u>	<u>2018</u>
Current and Other Assets	\$1,539,494	\$1,493,325
Capital Assets	97,971	106,902
Total Assets	<u>1,637,465</u>	<u>1,600,227</u>
Deferred Outflows of Resources	198,438	207,107
Total Assets and Deferred Outflows of Resources	<u>\$1,835,903</u>	<u>\$1,807,334</u>
Current Liabilities	\$ 209,806	\$ 131,232
Non-current Liabilities	314,676	198,772
Total Liabilities	<u>524,482</u>	<u>330,004</u>
Deferred Inflows of Resources	66,676	95,656
Total Liabilities and Deferred Inflows of Resources	<u>591,158</u>	<u>425,660</u>
Net Position		
Net Investment in Capital Assets	97,971	106,902
Unrestricted	<u>1,146,774</u>	<u>1,274,772</u>
Total Net Position	<u>\$1,244,745</u>	<u>\$1,381,674</u>

The District Attorney’s net position decreased by \$136,929 as a result of this year’s operations. Current assets increased by \$46,169. This was in cash retained to use in future years and in the amounts due from other governments as grant receivables. Current liabilities increased by \$78,574. The non-current liabilities increased by \$115,904, which is the net increase in compensated absences payable and net pension liability. The Unrestricted Net Position is the part of the net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.

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

Condensed Statement of Activities

	<u>2019</u>	<u>2018</u>
Total Program Expenses	\$1,134,173	\$917,094
Total Program Revenues	<u>996,309</u>	<u>954,381</u>
Net Program Income	(137,864)	37,287
General Revenues	<u>935</u>	<u>902</u>
Change in Net Position	<u>(\$136,929)</u>	<u>\$ 38,189</u>

There were no significant changes in the makeup of revenue between 2018 and 2019.

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

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

The governmental funds reported a combined fund balance of \$1,329,688. This reflects an decrease of \$32,405 from last year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budgets were amended during the year.

**CAPITAL ASSETS**

At December 31, 2019, the District Attorney had \$97,971 invested in capital assets as follows:

	<u>2019</u>	<u>2018</u>
Land	\$ 12,812	\$ 12,812
Office Equipment	50,884	92,641
Office Renovations	<u>127,638</u>	<u>127,638</u>
Total Capital Assets, at cost	191,334	233,091
Less: Accumulated Depreciation	<u>93,363</u>	<u>126,189</u>
Capital Assets, net	<u>\$ 97,971</u>	<u>\$106,902</u>

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

Among the factors considered in compiling the 2020 budget were:

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



**HIGHLIGHTS ON NEXT YEAR'S BUDGET**

Projected Beginning Balance	\$1,362,093
Anticipated Income for 2020	950,000
Anticipated Expenditures for 2020	<u>950,000</u>
Excess of Expenditures Over Income	<u>0</u>
Projected Ending Balance	<u>\$1,362,093</u>

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

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

Asa Skinner  
District Attorney of the Thirtieth Judicial District  
P.O. Box 1188  
Leesville, Louisiana 71446

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,489,092
Accounts Receivables	50,402
Capital assets, net	<u>97,971</u>
Total Assets	\$ 1,637,465
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related	<u>\$ 198,438</u>
Total Deferred Outflows of Resources	<u>\$ 198,438</u>
Total Assets and Deferred Outflows of Resources	\$ 1,835,903
<b>LIABILITIES</b>	
Deposits Due to Others	\$ 209,806
Long-Term Liabilities	-
Compensated Absences Payable	99,486
Net Pension Liability	<u>215,190</u>
Total Liabilities	\$ 524,482
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related	<u>\$ 66,676</u>
Total Deferred Outflows of Resources	<u>\$ 66,676</u>
Total Liabilities and Deferred Outflows of Resources	\$ 591,158
<b>NET POSITION</b>	
Net investment in capital assets	97,971
Unrestricted	<u>1,146,774</u>
Total Net Position	<u>\$ 1,244,745</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES - GOVERNMENT ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Program Revenue			Operating Grants	Net (Expense) Revenues
	Expenses	Charges for Services	Capital Grants		
<b>FUNCTIONS/PROGRAMS</b>					
Judicial Activities	\$ (1,134,173)	\$ 610,989	\$ -	\$ 385,320	\$ (137,864)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ (1,134,173)</u>	<u>\$ 610,989</u>	<u>\$ -</u>	<u>\$ 385,320</u>	<u>\$ (137,864)</u>
<b>GENERAL REVENUE</b>					
Interest					935
<b>TOTAL GENERAL REVENUES</b>					<u>935</u>
<b>CHANGE IN NET POSITION</b>					(136,929)
<b>NET POSITION - BEGINNING OF YEAR</b>					<u>1,381,674</u>
<b>NET POSITION - END OF YEAR</b>					<u>\$ 1,244,745</u>

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS (FFS)**

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BALANCE SHEET - GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2019**

	General Fund	Title IV-D Fund	Worthless Check Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,055,225	\$ 364,953	\$ 68,914	\$ 1,489,092
Receivables	21,624	28,778	-	\$ 50,402
	<b>\$ 1,076,849</b>	<b>\$ 393,731</b>	<b>\$ 68,914</b>	<b>\$ 1,539,494</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deposits Due to Others	\$ 209,806	\$ -	\$ -	\$ 209,806
	<b>\$ 209,806</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,806</b>
<b>FUND BALANCES</b>				
Assigned	-	393,731	68,914	\$ 462,645
Unassigned	867,043	-	-	\$ 867,043
	<b>867,043</b>	<b>393,731</b>	<b>68,914</b>	<b>\$ 1,329,688</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,076,849</b>	<b>\$ 393,731</b>	<b>\$ 68,914</b>	<b>\$ 1,539,494</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

Total Fund Balances - Governmental Funds		\$ 1,329,688
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Deferred Outflows - Pension Related		198,438
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in Governmental Funds.		
Cost of Capital Assets	191,334	
Less: Accumulated Depreciation	<u>(93,363)</u>	97,971
Long-Term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Position.		
Compensated Absences Payable	(99,486)	
Net Pension Liability	(215,190)	
Deferred Inflows - Pension Related	<u>(66,676)</u>	<u>(381,352)</u>
Net Position		<u><u>\$ 1,244,745</u></u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General Fund	Title IV-D Fund	Worthless Check Fund	Total Governmental Funds
<b>REVENUES</b>				
Fines and Fees	\$ 443,439	\$ -	\$ 25,403	\$ 468,842
Court Cost	137,550	-	-	137,550
Intergovernmental	30,000	359,917	-	389,917
Interest	613	256	66	935
<b>Total Revenues</b>	<b>611,602</b>	<b>360,173</b>	<b>25,469</b>	<b>997,244</b>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	861,378	-	-	861,378
Operating Services	108,878	-	19,619	128,497
Travel and Seminars	39,774	-	-	39,774
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>1,010,030</b>	<b>-</b>	<b>19,619</b>	<b>1,029,649</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(398,428)</b>	<b>360,173</b>	<b>5,850</b>	<b>(32,405)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	400,000	(400,000)	-	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>400,000</b>	<b>(400,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>1,572</b>	<b>(39,827)</b>	<b>5,850</b>	<b>(32,405)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>865,471</b>	<b>433,558</b>	<b>63,064</b>	<b>1,362,093</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 867,043</b>	<b>\$ 393,731</b>	<b>\$ 68,914</b>	<b>\$ 1,329,688</b>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Net Changes in Fund Balances - Governmental Funds	(\$32,405)
The change in Net Position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period.	(8,279)
Some expenses reported in the statement of activities, such as the net decrease in compensated absences, do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	5,311
Loss on Disposal of Assets	(652)
Pension Expense	(100,904)
Change in Net Position of Governmental Activities	<u>\$ (136,929)</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district; is the representative of the state before the grand jury in his district; and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

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

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

Basic Financial Statements - Basis of Presentation

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

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

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

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

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

**FUND FINANCIAL STATEMENTS**

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

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

Measurement Focus and Basis of Accounting

**ACCRUAL BASIS OF ACCOUNTING**

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

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

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

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

Cash

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Interfund Receivables and Payables

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

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

Capital Assets

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

Office Equipment	3-7 years
Office Renovation	40 years

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

Compensated Absences

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

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

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

Equity Classifications - Government-wide Statement

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

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

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

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

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

Use of Estimates

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

Budgets

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

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

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance at the time information which would indicate the particular receivable is uncollectible becomes available. At December 31, 2019, all receivables were considered to be collectible.

Fund Equity of Fund Financial Statements

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

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

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

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Pension Plans

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

Note 2 - Cash

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

At December 31, 2019, the district attorney has cash and cash equivalents (book balances) totaling \$1,489,092 as follows:

Petty Cash	\$ 200
Demand Deposits	1,188,892
Time Deposits	<u>300,000</u>
	<b><u>\$1,489,092</u></b>

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



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 2 - Cash (Continued)

The carrying amount of the District Attorney's deposits with financial institutions was \$1,521,484 and the book balance was \$1,489,092. The bank balances are categorized as follows:

Category 1	\$ 822,757
Category 2	698,727
Category 3	<u>0</u>
	<u>\$1,521,484</u>

Note 3 - Receivables

The following is a summary of receivables at December 31, 2019:

	General Fund	Title IV - D Funds	Total
Fines and Fees	\$11,404	\$ 0	\$ 13,904
Court Costs	7,720	0	7,720
Grants from LA Dept of Social Services:			
Victim's Assistance	2,500	0	2,500
Title IV - D	<u>0</u>	<u>28,778</u>	<u>28,778</u>
Total	<u>\$21,624</u>	<u>\$28,778</u>	<u>\$50,402</u>

Note 4 - Capital Assets

A summary of capital assets at December 31, 2019 follows:

	Balance <u>December 31, 2018</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>December 31, 2019</u>
<u>Asset</u>				
Land	\$ 12,812	\$ 0	\$ 0	\$ 12,812
Office Equipment	92,641	0	41,757	50,884
Office Renovation	127,638	0	0	127,638
Total	<u>\$ 233,091</u>	<u>\$ 0</u>	<u>\$ 41,757</u>	<u>\$ 191,334</u>
Accumulated Depreciation				
Office Equipment	\$ 75,876	\$ 5,088	\$ 41,105	\$ 39,859
Office Renovation	50,313	3,191	0	53,504
Total	<u>126,189</u>	<u>8,279</u>	<u>41,105</u>	<u>93,363</u>
Capital Assets, Net	<u>\$ 106,902</u>	<u>\$ (8,279)</u>	<u>\$ 652</u>	<u>\$ 97,971</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits

District Attorney's Retirement System

*Plan Description*

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing) parochial employee retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100 percent of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

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

*Funding Policy*

Plan members are required by state statute to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 1.25% from January to June 2019. The rate was 4% from July to

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

December 2019. Contributions to the System also include 0.2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contribution to the system for the year ending December 31, 2019 was \$6,614 equal to the required contributions for the year.

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

At December 31, 2019, the District Attorney reported a liability of \$136,653 for its proportionate share of the net pension liability of the system. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the District Attorney's proportion was .424781% which was an increase of .014604% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the District Attorney recognized pension expense of \$75,598 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 587	\$ 42,652
Changes of assumptions	62,240	4,507
Net Difference between projected and actual earnings on Pension Plan Investments	19,164	0
Changes in proportion and differences between Employer contributions and proportionate share of contributions	6,744	1,863
Employer contributions subsequent to the measurement date	<u>6,074</u>	<u>0</u>
Total	<u>\$ 94,809</u>	<u>\$ 49,022</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

The District Attorney reported a total of \$6,074 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended December 31, 2020.

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

<u>Year</u>	
2020	\$ 15,081
2021	5,953
2022	8,073
2023	16,819
2024	<u>(6,213)</u>
	\$ 39,713

*Actuarial Assumptions*

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Projected Salary Increases	5.5% (2.40 Inflation, 3.10 Merit)
Mortality Rates	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.
Expected Remaining Service Lives	6 years
Cost of Living Adjustments	Only those previously granted

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.56% for the year ended June 30, 2019.

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

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Real Rate of Return</u>	<u>Nominal Rate of Return</u>
Equities	48.42%	5.13%	
Fixed Income	40.10%	1.65%	
Alternatives	10.99%	.78%	
Cash	<u>.49%</u>	.00%	
System Total	<u>100.00%</u>		5.07%
Inflation			<u>2.49%</u>
Expected Arithmetic Nominal Return			<u>7.56%</u>

The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking in consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

	Changes in Discount Rate 2019		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
Net Pension Liability (Asset)	<u>\$372,231</u>	<u>\$136,653</u>	<u>\$(63,941)</u>

Parochial Employee's Retirement System

*Plan Description*

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

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

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

*Funding Policy*

Plan members are required by state statute to contribute 3.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

The current rate is 7.50 percent of annual covered payroll. Contributions to the System also include 0.25 percent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system under Plan B for the year ending December 31, 2019 were \$27,532, equal to the required contributions for the year.

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

At December 31, 2019, the District Attorney reported a liability of \$78,537 for its proportionate share of the net pension asset of the system. The net pension asset was measured as of December 31, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension asset was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the District Attorney's proportion was .290702% which was a decrease of .012086% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the District Attorney recognized pension expense of \$43,241 representing its proportionate share of the system's net expense, including amortization of deferred amounts.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 0	\$ 17,499
Changes of Assumptions	21,823	0
Net differences between projected and actual earnings on pension plan investments	53,780	0
Changes in proportion and differences between Employer contributions and proportionate share of contributions	494	155
Employer contributions subsequent to the measurement date	<u>27,532</u>	<u>0</u>
Total	<u>\$ 103,629</u>	<u>\$ 17,654</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

The District Attorney reported a total of \$27,532 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2018, which will be recognized as a reduction in net pension liability in the year ended December 31, 2020.

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

<u>Year</u>	
2019	\$ 18,656
2020	8,584
2021	7,664
2022	<u>23,539</u>
	<u>\$ 58,443</u>

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018, are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Plan A - Entry Age Normal Plan B - Entry Age Normal
Investment Rate of Return	6.50% (Net of Investment Expense)
Expected Remaining Service Lives	4 Years
Projected Salary Increases	Plan A - 4.75% (2.35% Merit/2.40% Inflation) Plan B - 5.25% (1.85% Merit/2.40% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	The RP 2000 Employee Mortality Table was selected for active members. The RP 2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. The RP 2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Inflation Rate	2.4%



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
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**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Portfolio Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	<u>2%</u>	<u>0.11%</u>
Totals	<u>100%</u>	<u>5.43%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.43%</u>

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Note 5 - Employee Benefits (Continued)

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

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate.

	<u>PLAN B</u>		
	<u>Changes in Discount Rate</u>		
		<u>Current</u>	
	<u>1%</u>	<u>Discount</u>	<u>1%</u>
	<u>Decrease</u>	<u>Rate</u>	<u>Increase</u>
	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
Net Pension Liability/(Asset)	<u>\$ 206,626</u>	<u>\$ 78,537</u>	<u>\$(28,473)</u>

State of Louisiana Deferred Compensation Plan

*Plan Description*

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

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

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

*Funding Policy*

Plan members elect the amount of salary deferral on January 1 of each year. The District Attorney made employer contributions during 2019 totaling \$79,741.

Post Retirement Benefits

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

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

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

The accompanying financial statements do not include certain expenditures of the District Attorney paid by the Vernon Parish Police Jury or directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorney are paid directly by the state. The Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the District Attorney's office and pays employee health benefits. At December 31, 2019, the amount of the expenses paid or absorbed by these other agencies has not been determined.

Note 7 - **Litigation and Claims**

At December 31, 2019, there is no litigation pending against the District Attorney's office.

Note 8 - **Federal Financial Assistance Programs**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Louisiana Department of Social Services on a monthly basis. There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the Federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

Note 9 - **Risk Management**

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

Note 10 - **Subsequent Events**

Management has evaluated subsequent events through July 23, 2020 the date that the financial statements were available to be issued and determined that no events occurred that require disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION  
PART II**

**DESCRIPTION OF MAJOR FUNDS**

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

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

Worthless Check Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Fines and Fees	\$ 408,653	\$ 449,000	\$ 443,439	\$ (5,561)
Court Cost	120,000	150,000	137,550	(12,450)
Intergovernmental	-	-	30,000	30,000
Interest	1,000	2,000	613	(1,387)
	<u>529,653</u>	<u>601,000</u>	<u>611,602</u>	<u>10,602</u>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	826,653	800,000	861,378	61,378
Operating Services	9,000	75,000	108,878	33,878
Materials and Supplies	1,000	500	-	(500)
Travel and Seminars	31,000	24,500	39,774	15,274
Capital Outlay	-	-	-	-
	<u>867,653</u>	<u>900,000</u>	<u>1,010,030</u>	<u>110,030</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(338,000)</u>	<u>(299,000)</u>	<u>(398,428)</u>	<u>(99,428)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	325,000	323,000	400,000	77,000
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>325,000</u>	<u>323,000</u>	<u>400,000</u>	<u>77,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(13,000)	24,000	1,572	(22,428)
<b>FUND BALANCE - BEGINNING</b>	<u>841,161</u>	<u>841,161</u>	<u>865,471</u>	
<b>FUND BALANCE - ENDING</b>	<u>\$ 828,161</u>	<u>\$ 865,161</u>	<u>\$ 867,043</u>	<u>\$ (22,428)</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - TITLE IV-D FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 325,000	\$ 273,000	\$ 359,917	\$ 86,917
Interest	-	-	256	256
<b>Total revenues</b>	<b>325,000</b>	<b>273,000</b>	<b>360,173</b>	<b>87,173</b>
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	-	-	-	-
Operating Services	-	-	-	-
Materials and Supplies	-	-	-	-
Travel and Seminars	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>325,000</b>	<b>273,000</b>	<b>360,173</b>	<b>87,173</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	(325,000)	(273,000)	(400,000)	(127,000)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(325,000)</b>	<b>(273,000)</b>	<b>(400,000)</b>	<b>(127,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>(39,827)</b>	<b>(39,827)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>348,503</b>	<b>348,503</b>	<b>433,558</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$ 348,503</b>	<b>\$ 348,503</b>	<b>\$ 393,731</b>	<b>\$ (39,827)</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - WORTHLESS CHECK FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Fines and Fees	\$ 13,000	\$ 12,000	\$ 25,403	\$ 13,403
Interest	-	64	66	2
Total revenues	13,000	12,064	25,469	13,405
<b>EXPENDITURES</b>				
General Governmental - Judicial				
Personnel Services	-	-	-	-
Operating Services	-	-	19,619	19,619
Total expenditures	-	-	19,619	19,619
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	13,000	12,064	5,850	(6,214)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Interfund Activity)	-	(50,000)	-	50,000
<b>NET OTHER FINANCING SOURCES (USES)</b>	-	(50,000)	-	50,000
<b>NET CHANGE IN FUND BALANCE</b>	13,000	(37,936)	5,850	43,786
<b>FUND BALANCE - BEGINNING</b>	106,113	106,113	63,064	
<b>FUND BALANCE - ENDING</b>	<u>\$ 119,113</u>	<u>\$ 68,177</u>	<u>\$ 68,914</u>	<u>\$ 43,786</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF DISTRICT ATTORNEY'S CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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

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

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
SCHEDULE OF DISTRICT ATTORNEY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>Year End December 31</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension</u>
District Attorney's Retirement System:					
2015	0.369297%	\$ 19,892	\$ 202,943	9.80%	98.5614%
2016	0.354345%	67,824	220,724	30.73%	95.0906%
2017	0.381545%	102,911	249,957	41.1715%	93.5716%
2018	0.410177%	131,992	247,011	53.44%	92.1000%
2019	0.424781%	136,653	252,169	54.19%	93.1276%
Parochial Employees Retirement System:					
2015	0.243744%	\$ 677	\$ 240,400	0.28%	99.8906%
2016	0.240695%	42,855	256,416	16.71%	93.4759%
2017	0.257393%	33,437	307,056	10.89%	95.5010%
2018	0.302788%	(38,097)	344,516	11.06%	96.1360%
2019	0.290702%	78,537	367,100	21.39%	91.9310%

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

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
LEESVILLE, LOUISIANA  
NOTES TO CHANGES TO REQUIRED SUPPLEMENTAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019**

District Attorney's Retirement System:

Changes in Valuation Methods and Assumptions	The valuation interest rate was unchanged from 6.50% for the year ended June 30, 2019.
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Parochial Employees Retirement System:

Changes in Valuation Methods and Assumptions	The valuation interest rate was lowered from 6.75% to 6.5% for the year ended December 31, 2018.
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The accompanying notes are an integral part of this statement.

**SUPPLEMENTAL INFORMATION**

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

**AGENCY HEAD - DISTRICT ATTORNEY - ASA SKINNER**

Salary	\$ 176,250
Benefits - Retirement	14,160
Benefits - Insurance	14,000
Auto	7,200
Conference Travel	5,027
Dues	-
Reimbursements	830
Travel	-
Registration Fees	-
	<u>\$ 217,467</u>

The accompanying notes are an integral part of this statement.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

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

Honorable Asa Skinner  
District Attorney of the Thirtieth Judicial District  
Leesville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, component units, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated July 23, 2020.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
July 23, 2020

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**LEESVILLE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 2019, which collectively comprise the basic financial statements and have issued our report thereon dated July 23, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2019 resulted in an unmodified opinion.

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

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

**Internal Control**

Material Weaknesses  yes  no Significant Deficiency  yes  no

**Compliance**

Compliance Material to Financial Statements  yes  no

**Federal Awards - N/A**

**Internal Control**

Material Weaknesses  yes  no Significant Deficiency  yes  no

Type of Opinion on Compliance      Unqualified  Qualified  
For Major Programs                      Disclaimer  Adverse

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

Identification of Major Programs: N/A

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

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

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

**Section II - Financial Statement Findings**

No matters were reported.

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



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**LEESVILLE, LOUISIANA**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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

No findings were reported under this section

Section II - Internal Control and Compliance Material to Federal Awards

No findings were reported under this section.

Section III - Management Letter

No management letter was issued.

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the District Attorney of the Thirtieth Judicial District and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

---

1. Obtain and inspect the District Attorney of the Thirtieth Judicial District's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the District Attorney of the Thirtieth Judicial District's operations):<sup>1</sup>
  - a) ***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.

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

**Findings:** Five exceptions noted where the written policies and procedures of the District Attorney of the Thirtieth Judicial District did not contain the detailed requirements of the Louisiana Legislative Auditor listed above.

### ***Bank Reconciliations***

---

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

**Findings:** Five exceptions were noted where there was no evidence that a member of management had reviewed the bank reconciliation. Three exceptions were noted where outstanding items older than 12 months had no documentation that management had researched the status of the items.

### ***Contracts***

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3. 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:

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<sup>2</sup> Accounts selected may exclude savings and investment accounts that are not part of the DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT's daily business operations.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law<sup>3</sup> (e.g., solicited quotes or bids, advertised), if required by law.
- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Findings:** One exception noted where there was no formal written contract. Therefore, the remainder of the procedures could not be tested.

### *Management's Response*

---

We concur with the results of the procedures and are working diligently to improve controls.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 10, 2020

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<sup>3</sup> If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."