

**DISTRICT ATTORNEY OF THE
TWENTY-SECOND JUDICIAL DISTRICT**
St. Tammany and Washington Parishes, Louisiana

Annual Financial Statements
December 31, 2024

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
Annual Financial Statements
As of and for the Year Ended December 31, 2024

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Basic Financial Statements	
<u>Government-Wide Financial Statements:</u>	
Statement of Net Position	4
Statement of Activities	5
<u>Fund Financial Statements:</u>	
Balance Sheet - Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Funds	8
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	9
Statement of Fiduciary Net Position	10
Statement of Changes in Fiduciary Net Position	11
Notes to the Financial Statements	12

TABLE OF CONTENTS (CONTINUED)

	Page
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual- General Fund	37
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual- Special Revenue Fund	38
Schedule of the District Attorney's Proportionate Share of Net Pension Liability	39
Schedule of the District Attorney's Contributions	40
Notes to the Required Supplementary Information	41
Schedule Required by State Law LSA RS 24:513A(1)(a)(3)	
Schedule of Compensation, Benefits & Other Payments to Agency Head	43
Act 87- Justice System Funding Schedule- Receiving	44
Act 87- Justice System Funding Schedule- Collecting/Disbursing	46
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 <i>Government Auditing Standards</i>	47
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	49
Schedule of Expenditures of Federal Awards	52
Schedule of Findings and Questioned Costs	53
Summary Schedule of Prior Year Audit Findings	54
Independent Accountant's Report on Applying Agreed-Upon Procedures	55

ROBERT A. NEILSON

CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

ROBERT A. NEILSON

MEMBER
AMERICAN INSTITUTE OF CPA'S
SOCIETY OF LOUISIANA CPA'S

P.O. BOX 98

209 HOPPEN PLACE

BOGALUSA, LOUISIANA 70429-0098

(985) 732-1811

FAX (985) 732-1812

rancpa@acisnetworks.com

COVINGTON OFFICE

600 N. HIGHWAY 190

SUITE 208

COVINGTON, LOUISIANA

(MAILING ADDRESS: P. O. BOX 98

BOGALUSA, LOUISIANA 70429-0098)

(985) 892-7940

INDEPENDENT AUDITOR'S REPORT

To the Honorable J. Collin Sims
District Attorney of the 22nd Judicial District

Report on the Audit of the Financial Statements

Opinions

I 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 22nd Judicial District as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Attorney of the 22nd Judicial District's basic financial statements as listed in the table of contents.

In my 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 22nd Judicial District, as of December 31, 2024, 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.

Basis for Opinions

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the District Attorney of the 22nd Judicial District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the 22nd Judicial District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the 22nd Judicial District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the 22nd Judicial District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Emphasis of Matter

As discussed in Note 9 to the basic financial statements, the District Attorney had received funds for seizures related to prior periods that were the responsibility of the St. Tammany Parish Government; therefore, a prior period adjustment was recorded for those respective amounts. My opinion is not modified with respect to this matter.

Required Supplementary Information

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. My opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and GASB required pension supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the 22nd Judicial District's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head as required by LA Revised Statute 24:513 A (3), the Justice System schedules as prescribed by Act 87 of the Legislative Session, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedules listed above are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 27, 2025 on my consideration of the District Attorney of the 22nd Judicial District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the 22nd Judicial District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District Attorney of the 22nd Judicial District's internal control over financial reporting and compliance.

Robert A. Neilson, CPA, LLC
Bogalusa, Louisiana
June 27, 2025



BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash & Cash Equivalents	\$ 1,828,838
Investments	1,354,684
Receivables	954,671
Prepaid Expenses	155,277
Capital assets (net)	<u>608,977</u>
Total Assets	<u>\$ 4,902,446</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	<u>\$ 2,297,918</u>
LIABILITIES	
Current Liabilities	
Accounts Payable & Accrued Liabilities	\$ 501,695
Payroll Liabilities	848
Enterprise Vehicle Lease	133,489
Long Term Liabilities	
Enterprise Vehicle Lease	143,916
Compensated Absences Payable	420,689
Net Pension Liability	<u>2,507,963</u>
Total Liabilities	<u>\$ 3,708,600</u>
DEFERRED INFLOWS OF RESOURCES	
Pension Related	<u>\$ 1,050,192</u>
NET POSITION	
Net Investment in Capital Assets	\$ 331,572
Unrestricted	<u>2,110,001</u>
Total Net Position	<u><u>\$ 2,441,573</u></u>

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	
Governmental Activities:				
Judicial	\$ 11,617,274	\$ 1,814,959	\$ 9,588,033	\$ (214,282)
Total Governmental Activities:	<u>\$ 11,617,274</u>	<u>\$ 1,814,959</u>	<u>\$ 9,588,033</u>	(214,282)
General Revenues				
Non-employer pension contributions				559,692
Other				12,202
Interest and Investment Earnings				<u>74,164</u>
Total General Revenues				<u>646,058</u>
Change in Net Position				\$ 431,776
Net Position- Beginning (as previously reported)				2,070,520
Prior Period Adjustment (See Note 9)				(60,723)
Net Position- Beginning (as restated)				<u>2,009,797</u>
Net Position- Ending				<u><u>\$ 2,441,573</u></u>

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash & Cash Equivalents	\$ 392,079	\$ 1,436,759	\$ 1,828,838
Investments	1,204,187	150,497	1,354,684
Receivables	131,360	823,311	954,671
Prepaid Expenses	135,467	19,810	155,277
Total Assets	\$ 1,863,093	\$ 2,430,377	\$ 4,293,470
LIABILITIES			
Accounts Payable & Accrued Liabilities	\$ 46,877	\$ 454,818	\$ 501,695
Payroll Liabilities	-	848	848
Total Liabilities	\$ 46,877	\$ 455,666	\$ 502,543
FUND BALANCES			
Nonspendable	\$ 135,467	\$ 19,810	\$ 155,277
Restricted	-	1,954,901	1,954,901
Unassigned	1,680,749	-	1,680,749
Total Fund Balances	\$ 1,816,216	\$ 1,974,711	\$ 3,790,927
Total Liabilities & Fund Balances	\$ 1,863,093	\$ 2,430,377	\$ 4,293,470

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2024

Fund Balances- Total Governmental Funds **\$ 3,790,927**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund:

Governmental Capital Assets	1,503,024	
Accumulated Depreciation	<u>(894,047)</u>	608,977

The deferred outflows of expenditures for the District Attorney's Retirement Funds are not a use of current resources, and therefore, are not reported in the fund financial statements.	2,297,918
--	-----------

Long Term Liabilities are not due and payable in the current year and, therefore, are not reported in the governmental fund:

Enterprise Vehicle Lease Liability	(277,405)	
Compensated Absences Payable	(420,689)	
Net Pension Liability	<u>(2,507,963)</u>	(3,206,057)

The deferred inflows of contributions for the District Attorney's Retirement Funds are not a use of current resources, and therefore, are not reported in the fund financial statements.	(1,050,192)
--	-------------

Net Position of Governmental Activities	<u><u>\$ 2,441,573</u></u>
--	-----------------------------------

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Program Revenues			
Grants and Contributions	\$ -	\$ 1,436,935	\$ 1,436,935
Intergovernmental Revenues	879,825	7,271,273	8,151,098
Commissions on Fines and Forfeitures	624,128	-	624,128
Diversionsary Program	-	665,095	665,095
Fees-Fees Account	-	105,237	105,237
Bond Forfeiture and Bond Fees	266,430	-	266,430
Asset Forfeiture Revenues	154,069	-	154,069
Other Revenues	12,202	-	12,202
Interest Income & Earnings	62,476	11,689	74,165
Total Revenues	\$ 1,999,130	\$ 9,490,229	\$ 11,489,359
Expenditures			
General Government: Judicial			
Salaries and Related Benefits	\$ -	\$ 9,877,439	\$ 9,877,439
Professional Services	84,302	59,651	143,953
Materials and Supplies			-
Automobile	67,122		67,122
Office	92,875	51,232	144,107
Travel	659	2,071	2,730
Other Expenditures	733,727	137,085	870,813
Debt Service	284	-	284
Lease Payments			
Principal	152,404		152,404
Interest	25,664		25,664
Capital Expenditures	291,360	-	291,360
Total Expenditures	\$ 1,448,397	\$ 10,127,478	\$ 11,575,875
Excess Revenues Over Expenditures	\$ 550,733	\$ (637,249)	\$ (86,516)
Other Financing Sources (Uses)			
Lease Financing Proceeds	147,066		147,066
Operating Transfers In	122,349	843,353	965,702
Operating Transfers Out	(843,353)	(122,349)	(965,702)
Total Other Financing Sources (Uses)	(573,938)	721,004	147,066
Net Change in Fund Balance	\$ (23,205)	\$ 83,755	\$ 60,550
Fund Balance at Beginning of Year (As Previously Reported)	\$ 1,839,421	\$ 1,951,679	\$ 3,791,100
Prior Period Adjustment (See Note 9)	-	(60,723)	(60,723)
Fund Balance at Beginning of Year (As Restated)	1,839,421	1,890,956	3,730,377
Fund Balance at End of Year	\$ 1,816,216	\$ 1,974,711	\$ 3,790,927

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

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net Change in Fund Balances- Total Governmental Funds **\$ 60,550**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives:

Capital Expenditures	291,360	
Depreciation and Amortization Expense	<u>(173,660)</u>	117,700

Lease proceeds provide current financial resources to governmental funds, but issuing lease financing increase long term liabilities in the statement of net position.	(147,066)
--	-----------

Repayment of debt and lease principal is an expenditure in the governmental fund; however in the statement of net position, the repayment reduces long-term liabilities.

Financing Leases	284	
Enterprise Lease Financing Payments	<u>152,404</u>	152,688

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated Absences	1,946	
Pension Expense	<u>(313,735)</u>	(311,789)

Non employer contributions received from the District Attorney's Retirement Fund are reported in the statement of activities but not in the revenues of the governmental funds.	<u>559,692</u>
---	----------------

Change in Net Position of Governmental Activities	<u><u>\$ 431,776</u></u>
--	---------------------------------

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Statement of Fiduciary Net Position
December 31, 2024

	<u>Asset Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Restitution</u>	<u>Total</u>
ASSETS				
Cash & Cash Equivalents	<u>\$ 981,575</u>	<u>\$ 193,639</u>	<u>\$ 77,273</u>	<u>\$ 1,252,487</u>
Total Assets	<u>981,575</u>	<u>193,639</u>	<u>77,273</u>	<u>1,252,487</u>
 NET POSITION				
Restricted for others	<u>981,575</u>	<u>193,639</u>	<u>77,273</u>	<u>1,252,487</u>
Total Fiduciary Net Position	<u>\$ 981,575</u>	<u>\$ 193,639</u>	<u>\$ 77,273</u>	<u>\$ 1,252,487</u>

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Statement of Changes in Fiduciary Net Position
December 31, 2024

	Asset Forfeiture	Bond Forfeiture	Restitution	Custodial Funds
ADDITIONS				
Restitution	\$ -	\$ -	\$ 691,040	\$ 691,040
Cash Seizures	1,460,013	-	-	1,460,013
Bond Forfeitures	-	376,636	-	376,636
Interest	4,005	583	373	4,961
Total Additions	1,464,018	377,219	691,413	2,532,650
DEDUCTIONS				
Restitution	-	-	734,467	734,467
Cash Seizures	1,668,126	-	-	1,668,126
Bond Forfeitures	-	204,897	-	204,897
Interest	1,734	-	-	1,734
Total Deductions	1,669,860	204,897	734,467	2,609,224
Net increase in fiduciary net position	(205,842)	172,322	(43,054)	(76,574)
Net Fiduciary Position- beginning	1,187,417	21,317	120,327	1,329,061
Net Fiduciary Position- ending	\$ 981,575	\$ 193,639	\$ 77,273	\$ 1,252,487

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty-Second Judicial District (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 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 Twenty-Second Judicial District of Louisiana encompasses the parishes of St. Tammany and Washington.

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system.

The District Attorney includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the District Attorney as an independently elected official. As an independently elected official, the District Attorney is solely responsible for the operations of his office, including fiscal and management responsibilities. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Parish Councils of St. Tammany and Washington Parishes, as required by Louisiana law, the District Attorney is financially independent. The accompanying financial statements present financial information only on the funds maintained by the District Attorney of the Twenty-Second Judicial District.

B. Basis of Presentation

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The District Attorney's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*.

C. Government Wide Financial Statements

The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)
C. Government Wide Financial Statements (*continued*)

The statement of activities presents a comparison between direct expenses and program revenues for each function the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. Inter fund activity, if any, is eliminated in the statement of activities.

Fiduciary activities are not included in government wide financial statements.

D. Fund Financial Statements

The District Attorney uses funds to maintain its financial records during the year. Fund financial statements are designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

1. General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be remitted to the District Attorney to defray the necessary expenditures of his office. Additionally, the General Fund of the District Attorney consists of the following:
 - \$10 Court Cost - Act 293 - These fees are collected in compliance with Louisiana Revised Statute 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

D. Fund Financial Statements (*continued*)

Governmental Funds (*continued*)

- \$10 Court Cost - Act 1443 - These fees are collected in compliance with Louisiana Revised Statute 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty or nolo contendere, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Commercial Bond Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 15:571.11A(2)(a), which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Criminal Bail Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 22:822A.(1), which provides that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two dollars for each one hundred dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's Office shall receive twenty-two percent, which is to be used for operating expenses per Louisiana Revised Statute 22:822B(2)(c).
- \$7 Criminal Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 15:85.1A(1), which provides that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or from their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office per Louisiana Revised Statute 15:85.1A(2)(a).
- Special Asset Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's Office shall receive twenty percent after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

D. Fund Financial Statements (*continued*)

Governmental Funds (*continued*)

sale. This twenty percent shall be paid into the fund to be used for public purposes, including, but not limited to, use for prosecution, rewards, support, and continuing legal education.

- **Suspended Driver's License Fee** - These fees are collected in compliance with Louisiana Revised Statute 32:57.1, which provides that a fee of fifty dollars shall be collected to defray the costs of the prosecuting authority in handling such renewal and issuance of the suspended driver's license.
 - **Costs for Prosecution Expenses Fee** - These fees are collected in compliance with Louisiana Revised Statute 16:16.2, which provides that a fee of five dollars be taxed against every defendant who is convicted after trial, pleads guilty or nolo contendere, or who forfeits a bond in addition to the fee of ten dollars collected and remitted to the District Attorney in compliance with Louisiana Revised Statute 16.16.1.
2. **Special Revenue Fund** - This fund is used to account for fees, fines, and costs collected for a specified purpose including the diversionary program operated by the District Attorney or grant amounts received to be used for specific purposes that deal with the prosecution. The special revenue fund of the District Attorney also consists of the following:
- **Title IV-D Fund** - Consists of reimbursement grants 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 Checks/Diversion Collection Fee Fund** - Consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives from the principal to the offense, a prescribed amount upon collection of a worthless check or fees from diverted cases. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

D. Fund Financial Statements (*continued*)

Fiduciary Funds

3. Custodial Funds – Fiduciary fund reporting focuses on resources held for other parties. The only funds accounted for in this category by the District Attorney are custodial funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the full accrual basis of accounting. The following custodial funds are utilized by the District Attorney:
- The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.
 - The Bond Forfeiture Fund is used as a depository for bonds forfeited to the District Attorney's office. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.
 - The Restitution Fund is used as a depository for funds to be distributed to those harmed by receiving worthless checks or for restitution in criminal cases.

E. Measurement Focus / Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the government-wide financial statements and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included in the statement of net position, and the statement of activities presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. The effect of inter-fund transactions has been removed from these columns.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using 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

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

pay liabilities of the current period. The District Attorney considers revenues as available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred.

Transfers between funds that are not expected to be repaid are accounted for as Other Financing Sources.

F. Budgets

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements:

1. In accordance with the Local Government Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on the cash basis of accounting which differs from the GAAP basis as reported in the financial statements.
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. All budgetary appropriations lapse at the end of each fiscal year.

G. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

H. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District Attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position and depreciation

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

H. Capital Assets (*continued*)

expense and losses on disposition are reported in the statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Right of Use Leased Assets	3-7 Years
Leasehold Improvements	15 Years
Equipment, Furniture & Fixtures	5-10 Years
Software	3 Years

I. Equity Classifications

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation.
2. *Restricted* - This component of net position consists of assets that have constraints imposed by law or through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

When an expenditure is incurred for purposes for which both restricted and unrestricted net position is available, the District Attorney considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Non-spendable* - Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
2. *Restricted* - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by granters, creditors, or citizens.
3. *Committed* - Amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision making authority at the District Attorney's office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

J. Equity Classifications (*continued*)

4. *Assigned* - Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes.
5. *Unassigned* - All amounts not included in other spendable classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

K. Inter-fund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transactions are reported as transfers. Inter-fund receivables and payables between funds within governmental activities, if any, are eliminated in the statement of net position.

L. Compensated Absences

The District Attorney adopted a policy for vacation leave which all allows it to be earned based on the employee type and number of years in service. For nonexempt employees, up to 172.5 hours can be awarded in a year and up to 225 can be accrued and carried over to the next year. For exempt employees, up to 112.5 hours can be awarded per year and up to 150 hours can be accrued and carried over to the next year. Upon termination, both types of employees can be paid for their unused vacation time. Under the leave policy adopted, accrual of unused vacation leave is recognized in the financial statements; however, accrual of unused sick leave is not recognized since the amount accumulated lapses upon termination.

M. Leases

The District Attorney is a lessee for noncancellable lease agreements for equipment used for administrative functions. In accordance with GASB Statement No. 87, Leases, the District Attorney recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements for those lease contracts with an initial individual value that is material to the financial statements and whose terms call for a lease period greater than one year. The lease liability is measured at the commencement of the lease at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

M. Leases (*continued*)

discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

- The District Attorney uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the District Attorney uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The District Attorney monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets.

N. Pensions

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 the Louisiana District Attorneys' Retirement System (DARS) and the Parochial Employees' Retirement System (PERS) and additions to/ deductions from the fiduciary net position, have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

P. New Accounting Standards

GASB Statement No. 104 *Disclosure of Certain Capital Assets*- This Statement enhances disclosure requirements for specific types of capital assets, including lease assets, intangible right-to-use assets, subscription assets, and other intangible assets, by requiring separate disclosures by major class. Additionally, it establishes criteria and disclosure requirements for capital assets held for sale. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025. The District Attorney is currently evaluating the impact of this Statement on its financial reporting and disclosures.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

P. New Accounting Standards (*continued*)

GASB Statement No. 103 *Financial Reporting Model Improvements*- This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows. This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025. The District Attorney is currently evaluating the impact of this Statement on its financial reporting and disclosures.

GASB Statement No. 102 *Certain Risk Disclosures*- This Statement requires the disclosure of risks that could significantly affect a government's ability to continue to provide services or meet its obligations as they come due. Specifically, the Statement requires disclosures related to: □ Concentrations: Situations in which a government is exposed to a lack of diversity in activities, revenues, or relationships, such as dependency on a single employer, taxpayer, grantor, or revenue source. □ Constraints: Limitations on a government's ability to respond to economic or operational challenges, such as legal or contractual restrictions on raising revenue or accessing financial resources. Disclosures must include the nature of the risk, how the government is exposed to it, and, if known, the potential effect on the government's financial position or results of operations. The provisions of this Statement are effective for fiscal years beginning after June 15, 2024. The District Attorney is currently evaluating the impact of this Statement and will implement the required disclosures, if applicable, in future financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 2. CASH AND CASH EQUIVALENTS

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2024, the District Attorney had cash and cash equivalents in demand deposits (book balances) totaling \$3,081,325 consisting of \$1,828,838 in governmental balances and \$1,252,487 in fiduciary funds.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. 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 market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2024, bank balances in the amount of \$2,959,735 were as follows:

Bank Balances	\$2,959,735
Federal Deposit Insurance	250,000
Pledged Securities	<u>2,709,735</u>
Total	<u>\$2,959,735</u>

Deposits in the amount of \$2,709,735 were exposed to custodial credit risk. However, these deposits are secured from risk by the pledge of securities owned by the fiscal agent bank, which are held in the name of the pledging institution's trust department or agent that is mutually acceptable to the District Attorney and the fiscal agent bank.

Note 3. INVESTMENTS

Investments of \$1,354,684 at December 31, 2024 are in the Louisiana Asset Management Pool, Inc. (LAMP).

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest 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.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 3. INVESTMENTS (*continued*)

currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for US Government floating/variable rate investments. The WAM for LAMP's total investments is 28 days as of December 31, 2024.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. 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 net asset 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. If you have any questions, please feel free to contact the LAMP administrative office at 1-800-249-5267.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 4. RECEIVABLES

The following is a summary of accounts receivable, which management believes are fully collectible at December 31, 2024:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Fees, Fines, and Charges for Services	\$67,988	\$0	\$67,988
Grants and Intergovernmental Revenues	63,372	413,334	476,706
Pooled Cash from Custodial Funds		1,240	1,240
Due from Outside Parties	0	408,737	408,737
TOTAL	<u>\$131,360</u>	<u>\$823,311</u>	<u>\$954,671</u>

The receivable due from outside parties is not expected to be collected within one year.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital Assets being depreciated:</u>				
Improvements	\$136,790	\$7,850	0	\$144,640
Equipment, Furniture, & Fixtures	834,177	136,444	(297,926)	672,695
Financing Lease Equip.	89,637	0	0	89,637
Right of Use Leased Vehicles	354,529	147,066	(11,869)	489,726
Software	106,326	0	0	106,326
Total Capital Assets being depreciated	\$1,521,459	\$291,360	(\$309,795)	\$1,503,024
<u>Less Accumulated Depreciation:</u>				
Improvements	(\$126,583)	(\$2,585)	\$0	(\$129,168)
Equipment, Furniture, & Fixtures	(633,637)	(54,531)	297,926	(390,242)
Financing Lease Equip.	(89,637)			(89,637)
Right of Use Leased Vehicles	(76,405)	(116,544)	11,869	(182,441)
Software	(103,920)			(103,920)
Total Accumulated Depreciation	(\$1,030,182)	(\$173,660)	\$309,795	(\$894,047)
Total Capital Assets, Net	<u>\$491,277</u>	<u>\$117,700</u>	<u>(\$0)</u>	<u>\$608,977</u>

Accumulated amortization for capital lease equipment and the enterprise lease vehicles is included in the accumulated depreciation for all capital assets.

Depreciation and amortization expense for the fiscal year ending December 31, 2024 is \$173,660. Other adjustments were made to accumulated depreciation to reflect the termination of leases, the trade in of those leased vehicles, and the removal of old, fully depreciated assets no longer in service.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS

The District Attorney participates in two cost-sharing, multiple employer, public employees' retirement systems. The District Attorney and assistant district attorneys are members of the District Attorneys' Retirement System (DARS or the System). Other personnel of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana, Plan A (PERS or the Parochial System). These retirement systems are cost-sharing, multiple employer, defined benefit pension plans which are administered by separate boards of trustees. The following are descriptions of the plans and their respective benefits:

1. Louisiana District Attorneys' Retirement System

The District Attorneys' Retirement System, State of Louisiana, is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on the first day of August, 1956, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys in each parish, and employees of this retirement system and the Louisiana District Attorneys' Association. The total number of participating employers was 103 for the year ended June 30, 2024.

All persons who are district attorneys in the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this 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 projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS (continued)

1. Louisiana District Attorneys' Retirement System (continued)

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, 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% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the plan years ending and ended June 30, 2025 and 2024, the actual employer contribution rate was 12.25% and 12.0%, respectively. For the plan year ending June 30, 2025 and for the plan year ended June 30, 2024, the actuarially determined employer contribution rate was 7.03% and 10.73%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. The contributions to the plan totaled \$375,152.

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non employer contributions were recognized as revenue in the amount of \$516,011 during the year ended December 31, 2024 and excluded from pension expense.

2. Parochial Employees' Retirement System of Louisiana

Substantially all other employees of the District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (PERS or the Parochial System), a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees. The Parochial System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All plan participants of the District Attorney are members of Plan A.

Benefits Provided Any member can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service
2. Age 55 with a minimum of twenty-five (25) years of creditable service
3. Age 60 with a minimum of ten (10) years of creditable service
4. Age 65 with a minimum of seven (7) years of creditable service

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS *(continued)*

2. Parochial Employees' Retirement System of Louisiana *(continued)*

For employees hired after January 1, 2007:

1. Age 55 with 30 years of creditable service
2. Age 62 with 10 years of creditable service
3. Age 67 with 7 years of creditable service

The retirement allowance of any member shall consist of an amount equal to 3% of the member's final average compensation multiplied by their years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34% of member's compensation for Plan. However, the actual rate for the fiscal year ended December 31, 2024 was 11.50% for Plan A. For the year ended December 31, 2024, contributions to the plan totaled \$382,891.

The system also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. These additional sources of income are used as additional employer contributions are considered support from non employer contributing entities. For the year ended December 31, 2024, \$43,681 was recognized as revenue related to the non employer contributions to the system.

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

At December 31, 2024, the District Attorney reported a liabilities of \$2,087,389 and \$420,567, respectively, for its proportionate share of DARS and PERS collective net pension liabilities. The collective net pension liabilities/assets of the plans were measured on June 30, 2024 and December 31, 2023, for DARS and PERS, respectively. The proportionate share of the net pension liabilities/assets were based on the District Attorney's long-term shares of contributions to the pension plans relative to the projected contributions of all employers, actuarially determined. At June 30, 2024, the proportion for DARS was 4.34%, which was a decrease of 0.05% from the plan year ended June 30, 2023. At December 31, 2023, the proportion for PERS was 0.44%, which was an increase of 0.3% from the prior plan year.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended December 31, 2024, the District Attorney recognized pension expense of \$1,072,558. At December 31, 2024, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to its pension from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	<u>DARS</u>	<u>PERS</u>	<u>TOTAL</u>	<u>DARS</u>	<u>PERS</u>	<u>TOTAL</u>
Difference between Experiences	\$134,071	\$199,151	\$333,222	\$126,068	\$112,888	\$238,956
Difference in Investment Earnings	0	677,803	677,803	658,887	0	658,887
Change of Assumptions	285,246	576,670	861,916	0	73,271	73,271
Changes in Proportion	400,919	27,462	428,381	24,421	54,657	79,078
Contributions Subsequent to the Measurement Date	190,375	382,891	573,266	0	0	0
TOTAL	<u>\$1,010,611</u>	<u>\$1,287,307</u>	<u>\$2,297,918</u>	<u>\$809,376</u>	<u>\$240,816</u>	<u>\$1,050,192</u>

During the year ended December 31, 2024, \$573,266 was reported as deferred outflows of resources related to pensions resulting from the District Attorney's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred inflows of resources and deferred outflows of resources will be recognized in pension expense as follows:

Year ending December 31:	Amortization Amounts		
	<u>DARS</u>	<u>PERS</u>	<u>TOTAL</u>
2025	\$211,180	\$58,565	\$269,745
2026	503,052	313,607	816,659
2027	(449,925)	570,115	120,190
2028	(254,642)	(275,504)	(530,146)
TOTAL	\$9,665	\$666,783	\$676,448

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

A summary of the actuarial methods and assumptions used in determining net pension liabilities is as follows:

	DARS	PERS
Valuation Date	June 30, 2024	December 31, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Expected Remaining Service	4 Years	4 Years
Investment Rate of Return	6.10%	6.40%
Inflation Rate	2.20%	2.30%
Projected Salary Increases	5%	4.75%,
Cost-of-Living Adjustments	Only those previously granted	Only those previously granted
Mortality	Pub- 2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for current employees, retirees, and disabled retirees, each with full generational projection using the MP2019 scale.	Pub- 2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP 2021 scale for annuitant and beneficiary mortality.

DARS Investments

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 7.80%, for the year ended June 30, 2024.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS *(continued)*

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, 2024, were as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	50%	7.5%	
Fixed Income	42.5%	2.5%	
Alternatives	7.5%	4.5%	
Cash			
Totals	<u>100.00%</u>		5.30%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>7.80%</u>

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participated employers will be made at the actuarially determined rates approved by PRSAC taking into 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 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 benefits payments to determine the total pension liability.

PERS Investments

Changes in Assumptions:

Amounts reported in fiscal year ended December 31, 2023 for Parochial Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the PERS plan was 6.40% as of the valuation date December 31, 2023.

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 2.40% and an adjustment for the effect of rebalancing diversification. The resulting expected long-

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 6. PENSION PLANS (continued)
PERS Investments (continued)

term rate of return is 7.50%, for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the Parochial System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	<u>2%</u>	<u>0.11%</u>
Totals	<u>100%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Nominal of Return		<u>7.50%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January, 1, 2018 through December 31, 2022. 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 MP2021 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% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

Changes in Discount Rates

The following presents the net pension liability of the District Attorney using the discount rate of 6.10% and 6.40% for DARS and PERS, as well as what the liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 5.10%/5.40%	Current Discount Rate 6.10%/6.40%	1% Increase 7.10%/7.40%
District Attorney's Proportionate Share of the DARS Net Pension Liability	\$5,425,647	\$2,087,389	(\$713,363)
District Attorney's Proportionate Share of the PERS Net Pension Liability	\$3,000,814	\$420,567	(\$1,745,296)

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 7. GOVERNMENTAL ACTIVITIES LONG-TERM OBLIGATIONS

Long-term liability activity of governmental activities for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Financing Lease	\$284	\$0	(\$284)	\$0	\$0
Right of Use Vehicle Lease	282,743	147,066	(152,404)	277,405	133,489
Compensated Absences Payable	422,635	0	*(1,946)	420,689	0
Net Pension Liability (Asset)	5,352,050	0	(2,844,087)	2,507,963	0
Total	<u>\$6,057,712</u>	<u>\$147,066</u>	<u>(\$2,998,721)</u>	<u>\$3,206,057</u>	<u>\$133,489</u>

*The change in the compensated absences payable is presented as a net change.

Note 8. LEASES

The District Attorney is a lessee for noncancelable lease agreements for equipment used for judicial/prosecution function. The lease terms include the noncancelable period of the lease and the optional renewal period if applicable. The lease payments are fixed payments. In accordance with GASB Statements No. 87, Leases, a liability has been recorded for the present value of lease payments over the lease term for each agreement. The lease agreements have non-appropriation exculpatory clauses that allow lease cancellation if the District Attorney does not make an appropriation for its continuation during any future fiscal period. However, such clauses were disregarded in determining the term of the lease for the purpose of measuring the lease assets and liabilities.

As of December 31, 2024, the combined value of the lease liabilities was \$277,405. In determining the present values, the interest rate charged by the lessor was the discount rate, if provided. When the interest rate charged by the lessor was not provided, the District Attorney used its estimated incremental borrowing rate as the discount rate for leases. The recorded value of the right-of-use assets as of the end of the current fiscal year was \$596,052 and the accumulated amortization of these assets were \$272,078.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 8. LEASES (continued)

Financing Leases

The District Attorney records copiers under financing leases as an asset and an obligation in the accompanying financial statements.

Beginning Balance, 12/31/23	\$284
Additions	0
Reductions	<u>(284)</u>
Ending Balance, 12/31/24	<u>\$0</u>

Right of Use Vehicle Leases

The District Attorney currently leases 23 vehicles from Enterprise. Each vehicle has a lease term of 3-4 years with the option to renew. The vehicles ownership never transfers to the District Attorney's office. At the end of the lease term, the District Attorney's office typically turns in the vehicle and leases a new one.

As of December 31, 2024, the value of the lease liability was \$277,405. The leases have a stated interest rate of 8.45%. During the year, 1 vehicle was turned in and 5 new ones were obtained.

The following is a schedule of future minimum lease payments under financing leases, together with the present value of the net minimum lease payments as of December 31, 2024:

<u>Years ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$133,489	\$12,305	\$145,794
2026	111,418	10,271	121,689
2027	<u>32,498</u>	<u>2,996</u>	<u>35,493</u>
Total Minimum Lease Payments	<u>\$277,405</u>	<u>\$25,572</u>	<u>\$302,976</u>

Note 9. PRIOR PERIOD ADJUSTMENT AND INTERGOVERNMENTAL PAYABLE

During fiscal year ended December 31, 2021, the District Attorney's office started receiving funds from seizures conducted by a Federal Drug Task Force Agent. The agent seized funds were as follows:

Year Ended December 31:

2021	\$34,488
2022	507
2023	25,728
2024	<u>394,095</u>
Total	<u>\$454,818</u>

**DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS**

Note 9. PRIOR PERIOD ADJUSTMENT AND INTERGOVERNMENTAL PAYABLE
(continued)

During the course of the audit procedures, it was discovered that those funds were actually the responsibility and oversight of the St. Tammany Parish Government. In early 2025, funds were remitted to the St. Tammany Parish Government in the amount of \$454,818 creating a payable to the St. Tammany Parish Government as of December 31, 2024.

Funds received in years 2021-2023 were initially recognized as revenue, thus creating a prior period adjustment to the fund balance of the special revenue fund and net position.

Fund Balance at Beginning of Year (As Previously Reported)	\$1,951,679
Decrease due to improper revenue recognition	<u>(60,723)</u>
Fund Balance at Beginning of Year (As Restated)	<u>\$1,890,956</u>
Net Position (As Previously Reported)	\$2,070,520
Decrease due to improper revenue recognition	<u>(60,723)</u>
Net Position at Beginning of Year (As Restated)	<u>\$2,009,797</u>

Note 10. INTER-FUND TRANSFERS

Operating transfers for the year ended December 31, 2024, were as follows:

Fund	General Fund	Special Revenue Fund
Operating Transfers In	\$122,349	\$843,353
Operating Transfers Out	<u>(\$843,353)</u>	<u>(122,349)</u>
TOTAL	<u>(\$721,004)</u>	<u>\$721,004</u>

Inter-fund transfers occur from the General Fund to Special Revenue Fund to fund payroll. Transfers from the Special Revenue Fund to the General Fund are reimbursements from St. Tammany Parish and Washington Parish to cover general operating costs of the District Attorney's office.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

Note 11. EXPENDITURES FOR THE DISTRICT ATTORNEY NOT PREVIOUSLY INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governments or directly by the State. The State of Louisiana pays certain salaries, or portions thereof, and employer contributions of the District Attorney and his staff.

Note 12. COOPERATIVE ENDEAVOR AGREEMENTS

The District Attorney's office entered into cooperative endeavor agreements with St. Tammany and Washington Parish for the reimbursement of the general operating costs and salaries and related benefits for the employees of the office.

Those reimbursements are reflected in the intergovernmental revenues section of the financial statements.

Note 13. LITIGATION AND CLAIMS

During the fiscal year, the St. Tammany Parish Government filed a lawsuit with the District Attorney's office, along with several other local governments regarding mandated expenses. Louisiana law requires St. Tammany Parish Government to budget for the mandatory statutory expenditures set forth in LA RS 16.6 before budgeting any other non statutory expenditures.

During the year ended December 31, 2024, costs pertaining to this lawsuit totaled \$15,190 that were paid by the District Attorney's office directly. At this time, the lawsuit is still ongoing and the outcome has not been determined.

Note 14. RISK MANAGEMENT

The District Attorney 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. These risks are covered, in part, by commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney. Settlements have not exceeded insurance coverage in each of the past three years.

Note 15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the financial statements were available to be issued, June 27, 2025. There is one occurrence after the year end that is detailed in Note 9 regarding subsequent payment to the St. Tammany Parish Government for \$454,818 in federal funds.

REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual
General Fund
For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Cash Basis)</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>	<u>Actual (GAAP Basis)</u>	<u>Cash to GAAP differences Over (Under)</u>
Revenues						
Program Revenues						
Intergovernmental Revenues	\$ 1,504,400	\$ 1,098,433	1,161,815	\$ 63,382	879,825	\$ 281,991
Commissions on Fines and Forfeit	597,500	626,810	626,810	(0)	624,128	2,682
Bond Forfeiture and Bond Fees	215,500	273,224	273,224	(0)	266,430	6,794
Asset Forfeiture Revenues	75,000	154,069	154,069	(0)	154,069	-
Other Revenues	18,000	12,480	17,442	4,962	12,202	5,240
Interest Income & Earnings	64,800	62,476	62,476	(0)	62,476	-
Total Revenues	\$ 2,475,200	\$ 2,227,492	\$ 2,295,835	\$ 68,342	\$ 1,999,130	\$ 296,705
Expenditures						
General Government: Judicial						
Professional Services	\$ 185,000	\$ 84,302	\$ 84,302	\$ -	\$ 84,302	\$ -
Materials and Supplies						
Automobile	178,200	134,278	134,279	(1)	67,122	67,157
Office	83,500	93,397	93,396	1	92,875	521
Travel	-	659	659	0	659	-
Other Expenditures	873,625	849,648	853,296	(3,648)	733,727	119,568
Debt Service	-	-	-	-	284	(284)
Lease Payments						
Principal	-	-	-	-	152,404	(152,404)
Interest	-	-	-	-	25,664	(25,664)
Capital Expenditures	-	41,684	41,684	(0)	291,360	(249,675)
Total Expenditures	\$ 1,320,325	\$ 1,203,968	\$ 1,207,615	\$ (3,647)	\$ 1,448,397	\$ (240,782)
Excess Revenues Over Expenditures	\$ 1,154,875	\$ 1,023,524	\$ 1,088,220	\$ 64,695	\$ 550,733	\$ 537,487
Other Financing Sources (Uses)						
Lease Financing Proceeds	-	-	-	-	147,066	(147,066)
Operating Transfers In	-	-	122,349	122,349	122,349	-
Operating Transfers Out	(1,550,000)	(719,678)	(843,353)	(123,675)	(843,353)	-
Total Other Financing Sources (Uses)	\$ (1,550,000)	\$ (719,678)	\$ (721,004)	\$ (1,326)	\$ (573,938)	\$ (147,067)
Net Change in Fund Balance	\$ (395,125)	\$ 303,846	\$ 367,218	\$ 63,369	\$ (23,205)	\$ 390,423
Fund Balance at Beginning of Yea	1,684,777	1,799,476	1,839,421		1,839,421	\$ -
Fund Balance at End of Year	\$ 1,145,677	\$ 1,684,353	\$ 2,206,639		\$ 1,816,216	\$ 390,423

The notes to the required supplementary information are an integral part of this schedule.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual
Special Revenue Fund
For the Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Cash Basis)</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>	<u>Actual (GAAP Basis)</u>	<u>Cash to GAAP differences Over (Under)</u>
Revenues						
Program Revenues						
Grants	\$ 1,537,900	\$ 1,841,850	\$ 1,841,850	(0)	\$ 1,436,935	\$ 404,914
Intergovernmental Revenues	21,000	52,968	52,969	1	7,271,273	(7,218,305)
Diversionary Program	645,000	665,095	665,095	0	665,095	-
Fees-Fees Account	81,360	111,237	111,237	0	105,237	6,000.00
Other Revenues	-	-	-	-	-	-
Interest Income & Earnings	30,000	11,689	11,689	0	11,689	-
Total Revenues	<u>\$ 2,315,260</u>	<u>\$ 2,682,839</u>	<u>\$ 2,682,839</u>	<u>0</u>	<u>\$ 9,490,229</u>	<u>\$ (6,807,390)</u>
Expenditures						
General Government: Judicial						
Salaries and Related Benefits	\$ 4,300,000	\$ 2,382,545	\$ 2,367,412	15,133	\$ 9,877,439	\$ (7,510,026)
Professional Services	130,000	59,651	59,651	0	59,651	-
Materials and Supplies						
Automobile	250	508	508	0	508	-
Office	50,000	51,612	51,612	(0)	51,232	380.00
Travel	12,000	2,071	2,071	0	2,071	-
Other Expenditures	123,350	115,073	136,585	(21,512)	136,578	7.86
Debt Service	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Total Expenditures	<u>\$ 4,615,600</u>	<u>\$ 2,611,460</u>	<u>\$ 2,617,839</u>	<u>(6,379)</u>	<u>\$ 10,127,477</u>	<u>\$ (7,509,639)</u>
Excess Revenues Over Expenditures	<u>\$ (2,300,340)</u>	<u>\$ 71,379</u>	<u>\$ 65,001</u>	<u>(6,378)</u>	<u>\$ (637,249)</u>	<u>\$ 702,249</u>
Other Financing Sources (Uses)						
Operating Transfers In	\$ 2,150,000	\$ 720,938	\$ 843,353	122,415	\$ 843,353	\$ -
Operating Transfers Out	-	-	(122,349)	(122,349)	(122,349)	-
Total Other Financing Sources (Uses)	<u>\$ 2,150,000</u>	<u>\$ 720,938</u>	<u>\$ 721,003</u>	<u>65</u>	<u>\$ 721,004</u>	<u>\$ (1)</u>
Net Change in Fund Balance	<u>\$ (150,340)</u>	<u>\$ 792,317</u>	<u>\$ 786,004</u>	<u>(6,444)</u>	<u>\$ 83,755</u>	<u>\$ 702,248</u>
Fund Balance at Beginning of Year	<u>\$ 2,476,609</u>	<u>\$ 1,979,096</u>	<u>\$ 1,951,679</u>		<u>\$ 1,951,679</u>	
Fund Balance at End of Year	<u>\$ 2,034,469</u>	<u>\$ 1,466,285</u>	<u>\$ 2,737,683</u>		<u>\$ 1,974,711</u>	

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Schedule of the District Attorney's Proportionate Share of Net Pension Liability
Last Ten Fiscal Years

Plan	Year	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
DARS	2024	4.34%	2,087,389	3,039,222	68.68%	92.33%
	2023	4.39%	3,764,872	2,924,181	128.75%	85.85%
	2022	4.19%	4,517,979	2,713,957	166.47%	81.65%
	2021	1.57%	280,027	985,893	28.40%	96.79%
	2020	1.55%	1,224,453	958,752	127.71%	84.86%
	2019	1.58%	507,570	934,419	54.32%	93.13%
	2018	1.56%	502,924	938,277	53.60%	92.92%
	2017	1.53%	413,147	1,002,021	41.23%	93.57%
	2016	1.73%	330,192	916,190	36.04%	95.00%
	2015	1.55%	83,537	992,163	8.40%	98.60%
PERS	2024	0.44%	420,566	3,196,390	13.16%	98.03%
	2023	0.41%	1,587,172	2,799,333	56.70%	91.74%
	2022	0.29%	(1,368,391)	1,939,973	-70.54%	110.46%
	2021	0.17%	(289,863)	1,104,141	-26.25%	104.00%
	2020	0.16%	7,439	996,692	0.75%	99.88%
	2019	0.17%	735,130	1,002,692	73.32%	88.86%
	2018	0.15%	(113,125)	1,014,380	-11.15%	101.97%
	2017	0.15%	318,753	941,227	33.87%	94.00%
	2016	0.13%	344,282	917,880	37.51%	92.00%
	2015	0.14%	37,554	744,646	5.00%	99.10%

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Schedule of the District Attorney's Contributions
Last Ten Fiscal Years

Plan	Year	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contributions Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
DARS	2024	375,152	375,152	-	3,093,890	12.13%
	2023	322,001	322,001	-	2,994,895	10.75%
	2022	263,066	263,066	-	2,769,115	9.50%
	2021	149,953	149,953	-	1,860,207	8.06%
	2020	40,043	40,043	-	1,001,084	4.00%
	2019	24,245	24,245	-	934,419	2.59%
	2018	5,616	5,616	-	938,277	0.60%
	2017	-	-	-	1,002,021	0.00%
	2016	15,402	15,402	-	916,190	1.68%
	2015	51,241	51,241	-	992,163	5.16%
PERS	2024	382,891	382,891	-	3,332,489	11.49%
	2023	367,585	367,585	-	3,196,390	11.50%
	2022	321,923	321,923	-	2,799,333	11.50%
	2021	237,647	237,647	-	1,939,973	12.25%
	2020	135,257	135,257	-	1,104,141	12.25%
	2019	115,310	115,310	-	1,002,692	11.50%
	2018	117,097	117,097	-	1,014,380	11.50%
	2017	117,687	117,687	-	941,227	12.50%
	2016	119,324	119,324	-	917,880	13.00%
	2015	107,974	107,974	-	744,646	14.50%

**DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Administration prepares a proposed budget and is made available for public inspection no later than 15 days prior to the beginning of the fiscal year in accordance with state law.
2. The District Attorney is responsible for adopting the budgets in an open meeting before the end of the fiscal year in accordance with state law.
3. A budget is prepared for both general and special revenue funds based on the following guidelines:
 - a. Revenue projections: historical data and known trends
 - b. Expenditure projections: actual costs and reasonable estimates
 - c. Fund Balance: maintain a minimum general fund balance of between 5% and 15% of operating revenues or no less than 1 to 2 months of operating expenditures
4. During the fiscal year, administration prepares monthly budget to actual comparisons for the District Attorney to review and amend if there is an unfavorable variance of 5% or greater.
5. If no amendment is made during the fiscal year, it is the District Attorney's policy to amend the budget after the end of the fiscal to match actual numbers before audit adjustments, if any, are made.
6. The budgets are prepared on the cash basis of accounting and compared to accrual basis financial statements.
7. The District Attorney does not use encumbrance accounting in the General Fund or Special Revenue Fund.

Pension Plans

Changes of Benefit Terms:

A. Parochial Employees Retirement System of Louisiana- There were no changes of benefit terms for the year ended December 31, 2024.

B. District Attorney's Retirement System of Louisiana- There were no changes of benefit terms for the year ended December 31, 2024.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

Changes of Assumptions:

Year Ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
--	--------------------------	--------------------------------------	---------------------------	---	--

****Parochial Employees Retirement System of LA- Plan A***

2024	6.40%	6.40%	2.30%	4	4.75%
2023	6.40%	6.40%	2.30%	4	4.75%
2022	6.40%	6.40%	2.30%	4	4.75%
2021	6.40%	6.40%	2.30%	4	4.75%
2020	6.50%	6.50%	2.40%	4	4.75%
2019	6.50%	6.50%	2.40%	4	4.75%
2018	6.75%	6.75%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%

*****District Attorney's Retirement System***

2024	6.10%	6.10%	2.20%	4	5.00%
2023	6.10%	6.10%	2.20%	5	5.00%
2022	6.10%	6.10%	2.20%	5	5.00%
2021	6.10%	6.10%	2.20%	5	5.00%
2020	6.25%	6.25%	2.30%	6	5.00%
2019	6.50%	6.50%	2.40%	6	5.50%
2018	6.50%	6.50%	2.40%	6	5.50%
2017	6.75%	6.75%	2.50%	7	5.50%
2016	7.00%	7.00%	2.50%	7	5.50%
2015	7.25%	7.25%	2.75%	6	6.25%

*The amounts presented have a measurement date of the previous fiscal year.

**The amounts presented have a measurement date of June 30th.

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024

Agency Head:
J Colin Sims, Interim District Attorney
1/1/24-12/31/24

Purpose	District Attorney Office (Audited)	State of Louisiana (Unaudited)	TOTAL
Salary	\$ 169,365	\$ 55,000	\$ 224,365
Benefits-Insurance	18,830	-	18,830
Benefits-Retirement	17,541	6,669	24,210
Car Allowance	3,800	-	3,800
TOTAL	\$ 209,538	\$ 61,669	\$ 271,207

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Justice System Funding Schedule-Receiving
For the Year Ended 12/31/2024

This schedule was prescribed by the Legislative Auditor's Office as required by Act 87 of the 2020 Regular Legislative Session.

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Bond Fees		
<i>St. Tammany Parish Sheriff</i>	\$ 78,137	\$ 85,213
<i>Washington Parish Sheriff</i>	21,665	27,049
Criminal Court Fees		
<i>Bogalusa City Court</i>	2,534	1,894
<i>East St. Tammany City Court</i>	32,553	45,137
<i>St. Tammany Parish Sheriff</i>	249,511	259,530
<i>Washington Parish Sheriff</i>	18,551	17,100
 Total Receipts	 \$ 402,950	 \$ 435,924
 Ending Balance of Amounts Assessed but Not Received	 -	 -

This schedule was completed on the cash basis of accounting which differs from the financial statements of the entity, which is presented on the accrual basis of accounting.

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Justice System Funding Schedule-Collecting/Disbursing
For the Year Ended 12/31/2024

This schedule was prescribed by the Legislative Auditor's Office as required by Act 87 of the 2020 Regular Legislative Session.

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 724,429	\$ 715,505
Add: Collections		
Asset Forfeitures	267,516	361,183
Bond Forfeitures	128,186	248,450
Collection Fees	232,688	59,572
Pre-Trial Diversion Program Fees	319,007	346,088
Restitution	243,588	233,604
 Interest Earnings on Collected Balances	 101	 1,424
Subtotal Collections	\$ 1,191,086	\$ 1,250,321
 Less: Disbursements To Governments & Nonprofits:		
Bogalusa Police Department	\$ 9,805	\$ 4,889
Covington Police Department	1,093	4,017
Criminal Court Fund St. Tammany Parish-Asset Forfeitures	59,153	75,874
Criminal Court Fund St. Tammany Parish-Bond Forfeitures		50,967
Criminal Court Fund Washington Parish- Asset Forfeitures	7,115	6,603
Franklinton Police Department		2,175
Indigent Defender Board		40,774
Louisiana District Attorney's Association	3,347	4,165
Louisiana State Police- Asset Forfeitures	7,683	79,501
Louisiana State Police- Diversion	4,525	9,750
Slidell Police Department		17,964
St. Tammany Parish Clerk of Court- Asset Forfeitures	4,397	4,568
St. Tammany Parish Clerk of Court- Bond Forfeitures		1,028
St. Tammany Sheriff's Office- Asset Forfeitures	169,504	104,856
St. Tammany Sheriff's Office- Bond Forfeitures		50,967
Washington Parish Clerk of Court- Asset Forfeitures	1,560	1,538
Washington Parish Sheriff's Office- Asset Forfeitures	10,717	3,222
 Less: Amounts Retained by Collecting Agency		
Asset Forfeitures: District Attorney	66,267	82,475
Bond Forfeitures: District Attorney	-	61,161
Diversion: District Attorney	314,482	336,338
Collection Fees	41,140	6,379
Collection Fees based on Fixed Amount	33,955	20,434

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
St. Tammany and Washington Parishes, Louisiana
Justice System Funding Schedule-Collecting/Disbursing
For the Year Ended 12/31/2024

This schedule was prescribed by the Legislative Auditor's Office as required by Act 87 of the 2020 Regular Legislative Session.

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Disbursements to Individuals	251,882	227,051
Other Disbursements to Individuals and Entities	213,385	135,962
Total Disbursements/Retainage	\$ 1,200,010	\$ 1,332,658
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 715,505	\$ 633,168
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

This schedule was completed on the cash basis of accounting which differs from the financial statements of the entity, which is presented on the accrual basis of accounting.

ROBERT A. NEILSON

CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

ROBERT A. NEILSON

MEMBER
AMERICAN INSTITUTE OF CPA'S
SOCIETY OF LOUISIANA CPA'S

P.O. BOX 98
209 HOPPEN PLACE
BOGALUSA, LOUISIANA 70429-0098
(985) 732-1811
FAX (985) 732-1812

rancpa@acisnetworks.com

COVINGTON OFFICE
600 N. HIGHWAY 190
SUITE 208
COVINGTON, LOUISIANA
(MAILING ADDRESS: P. O. BOX 98
BOGALUSA, LOUISIANA 70429-0098)
(985) 892-7940

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

To the Honorable J. Collin Sims
District Attorney of the 22nd Judicial District

I 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, each major fund, and the aggregate remaining fund information of the District Attorney of the 22nd Judicial District, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Attorney of the 22nd Judicial District's basic financial statements, and have issued my report thereon dated June 27, 2025.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District Attorney of the 22nd Judicial District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the 22nd Judicial District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District Attorney of the 22nd Judicial District'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the 22nd Judicial District's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express

such an opinion. The results of my 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 my 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.



Robert A. Neilson, CPA, LLC
Bogalusa, Louisiana
June 27, 2025

ROBERT A. NEILSON

CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

ROBERT A. NEILSON

MEMBER

AMERICAN INSTITUTE OF CPAS
SOCIETY OF LOUISIANA CPAS

P.O. BOX 98

209 HOPPEN PLACE

BOGALUSA, LOUISIANA 70429-0098

(985) 732-1811

FAX (985) 732-1812

rancpa@acisnetworks.com

COVINGTON OFFICE

600 N. HIGHWAY 190

SUITE 208

COVINGTON, LOUISIANA

(MAILING ADDRESS: P. O. BOX 98)

BOGALUSA, LOUISIANA 70429-0098

(985) 892-7940

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

Honorable J. Collin Sims
District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes, Louisiana

Opinion on Each Major Program

I have audited the District Attorney of the Twenty-Second Judicial District (the District Attorney) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District Attorney's major federal programs for the year ended December 31, 2024. The District Attorney's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, the District Attorney complied, in material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

I conducted my 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 for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the District Attorney and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the District Attorney's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in

accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District Attorney's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the District Attorney's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of my 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.



Robert A. Neilson, CPA

Bogalusa, Louisiana

June 27, 2025

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT

St. Tammany and Washington Parishes, Louisiana

Schedule of Expenditures of Federal Awards

For the Year Ended 12/31/2024

Federal Grantor/Pass Through Grantor Program Title	Federal Assistance Listing Number	Project Number	Federal Expenditures
United States Department of Health and Human Services			
<i>Passed through the Louisiana State Department of Social Services</i>			
Child Support Services - Title IV-D	93.563	1304LA4004	\$ 1,137,606
Total United States Department of Health and Human Services			<u>1,137,606</u>
United States Department of Justice			
<i>Passed through the Louisiana Commission on Law Enforcement</i>			
Crime Victim Assistance	16.575	2022-VA-04/01/02/03-7335	49,571
Crime Victim Assistance	16.575	2022-VA-04/02/03/01-7484	22,654
Crime Victim Assistance	16.575	2023-VA-04/01/02/03-7918	12,552
Crime Victim Assistance	16.575	2023-VA-04/02/03/01-8198	5,750
Crime Victim Assistance	16.575	2022-VA-04-7595	31,140
Crime Victim Assistance	16.575	2023-VA-04-8206	6,954
Total for Crime Victim Assistance Programs			<u>128,621</u>
Violence Against Women Formula Grants	16.588	2023-WF-02-8031	37,753
Total for Violence Against Women Formula Grants			<u>37,753</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-DJ-02-7999	22,680
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-DJ-02-7735	20,275
Total for Edward Byrne Memorial Justice Assistance Grant Programs			<u>42,955</u>
Total Passed through the Louisiana Commission on Law Enforcement			<u>166,374</u>
Total United States Department of Justice			<u>209,329</u>
Total Federal Expenditures			<u><u>\$ 1,346,935</u></u>

Notes to the Schedule of Expenditures of Federal Awards

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity for the District Attorney of the 22nd Judicial District under programs of the federal grant activity for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B - Subrecipients

There were no amounts passed through to subrecipients during the fiscal year ending December 31, 2024.

Note C - Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- (2) Pass-through entity identifying numbers are presented where applicable.
- (3) The District Attorney has a certified cost allocation plan and therefore has not elected to use the 10 percent de minimus cost rate.

Note D - Reconciliation of Federal Grant Expenditures to the Financial Statements

The following is a reconciliation of total federal grant expenditures to the grants and contributions revenue reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances:

Total Federal Expenditures	\$ 1,346,935
Victims Assistance Coordinator - State Warrant	<u>90,000</u>
	52
Total Grants and Contributions Revenue	<u><u>\$ 1,436,935</u></u>

District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued

Unmodified

Internal Control over Financial Reporting:

Material Weakness Identified

_____ Yes

_____ X No

Significant Deficiency(ies) identified that are not considered to be material weaknesses?

_____ Yes

_____ X None reported

Noncompliance material to financial statements noted?

_____ Yes

_____ X No

Federal Awards

Internal control over major programs:

Material Weakness Identified

_____ Yes

_____ X No

Significant deficiency(ies) identified that are not considered material weaknesses?

_____ Yes

_____ X None reported

Noncompliance material to financial statements noted?

_____ Yes

_____ X No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?

_____ Yes

_____ X No

Identification of major programs:

Federal Assistance Listing Number

93.563

Name of Federal Program

Child Support Services Title IV-D

Dollar threshold used to distinguish between

\$

750,000

Auditee qualified as low-risk auditee?

Yes

Findings- Financial Statement Audit

None

Findings and Questioned Costs- Major Federal Award Programs

None

District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

Summary of Auditor's Results

None

Findings and Questioned Costs- Major Federal Award Programs

None

ROBERT A. NEILSON

CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

ROBERT A. NEILSON

MEMBER

AMERICAN INSTITUTE OF CPA'S
SOCIETY OF LOUISIANA CPA'S

P.O. BOX 98

209 HOPPEN PLACE

BOGALUSA, LOUISIANA 70429-0098

(985) 732-1811

FAX (985) 732-1812

rancpa@acisnetworks.com

COVINGTON OFFICE

600 N. HIGHWAY 190

SUITE 208

COVINGTON, LOUISIANA

(MAILING ADDRESS: P. O. BOX 98

BOGALUSA, LOUISIANA 70429-0098)

(985) 892-7940

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 27, 2025

The Honorable J. Collin Sims
District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period ending December 31, 2024. The District Attorney of the Twenty-Second Judicial District is responsible for those C/C areas identified in the SAUPs.

The District Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period ending December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Bank Reconciliations

3. 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 entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for 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.

No exceptions were found as a result of applying the above procedures.

Information Technology Disaster Recovery/Business Continuity

8. Perform the following procedures:

- a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- d. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- e. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - 1. Hired before June 9, 2020 - completed the training; and
 - 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

No exceptions were found as a result of applying the above procedures.

I was engaged by the District Attorney to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the District Attorney and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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



Robert A. Neilson, CPA, LLC

Bogalusa, LA
June 27, 2025