

**DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT  
AMITE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

As of and for the Year Ended December 31, 2019

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## Independent Auditor's Report

The Honorable Scott M. Perrilloux  
District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

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

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

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

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

#### ***Auditor's Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 30 to 33, the schedules of the District Attorney of the Twenty-First Judicial District's proportionate share of the net pension liability on pages 34 and 35, and the schedules of the District Attorney of the Twenty-First Judicial District's contributions on pages 36 and 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's 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. Our opinion on the basic financial statements is not affected by this missing information.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements. The schedule of compensation, benefits, and other payments to agency head is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

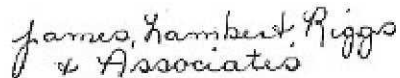
The schedule of compensation, benefits, and other payments to agency head and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

schedule of compensation, benefits, and other payments to agency head and the schedule of expenditures of federal awards 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*, we have also issued our report dated September 29, 2020, on our consideration of the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Twenty-First 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 the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

September 29, 2020

## **Basic Financial Statements**

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit A

Statement of Net Position  
December 31, 2019

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 1,651,797
Undeposited Collections	2,080
Receivables, Net	637,925
Capital Assets, Net of Accumulated Depreciation (Note 5)	<u>67,344</u>
<b>Total Assets</b>	<b><u>\$ 2,359,146</u></b>
<b>Deferred Outflows of Resources</b>	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 461,071
Differences Between Expected and Actual Experience Changes in Assumptions	1,057 334,794
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	59,249
Contributions Subsequent to the Measurement Date	<u>131,903</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$ 988,074</u></b>
<b>Liabilities</b>	
Accounts Payable	\$ 17,545
Other Payables	7,060
Net Pension Liability	<u>1,137,000</u>
<b>Total Liabilities</b>	<b><u>\$ 1,161,605</u></b>
<b>Deferred Inflows of Resources</b>	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ -
Differences Between Expected and Actual Experience Changes in Assumptions	131,027 8,109
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	<u>50,943</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 190,079</u></b>
<b>Net Position</b>	
Net Investment in Capital Assets Unrestricted	\$ 67,344 <u>1,928,192</u>
<b>Total Net Position</b>	<b><u>\$ 1,995,536</u></b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit B

Statement of Activities  
For the Year Ended December 31, 2019

	Total	District Attorney Operations	Health and Welfare (IV-D)
<b>Expenses:</b>			
Salaries / Related Benefits	\$ (3,126,643)	\$ (2,326,550)	\$ (800,093)
Automobile	(39,296)	(37,943)	(1,353)
Contract Services	(56,690)	(51,390)	(5,300)
Dues & Subscriptions	(44,754)	(44,754)	-
Lease Costs	(78,014)	(39,300)	(38,714)
Legal and Professional	(13,890)	(13,890)	-
Office Supplies	(111,564)	(93,159)	(18,405)
Other Expenditures	(98,138)	(37,811)	(60,327)
Telephone & Utilities	(126,011)	(99,636)	(26,375)
Training	(40,563)	(40,563)	-
Travel	(57,568)	(57,568)	-
Depreciation	(32,198)	(32,198)	-
Total Expenses	(3,825,329)	(2,874,762)	(950,567)
<b>Program Revenues:</b>			
Charges for Services	1,465,798	1,465,798	-
Operating Grants	2,197,395	1,290,731	906,664
Total Program Revenues	3,663,193	2,756,529	906,664
<b>Net Program (Expense) / Revenue</b>	(162,136)	(118,233)	(43,903)
<b>General Revenues:</b>			
Other Revenues	381,647		
Gain / (Loss) on Disposition of Assets	-		
Contributions from Non-Employer Contributing Entities	87,108		
Total General Revenues	468,755		
<b>Change in Net Position</b>	306,619		
<b>Net Position - Beginning of the Year</b>	1,688,917		
<b>Net Position - End of the Year</b>	\$ 1,995,536		

The accompanying notes are an integral part of this statement.



**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit C

Governmental Funds – Balance Sheet  
December 31, 2019

	General Fund	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total
<b>Assets</b>					
Cash and Cash Equivalents	\$ 1,446,893	\$ 30,119	\$ 80,712	\$ 94,073	\$ 1,651,797
Undeposited Collections	-	-	2,080	-	2,080
Due From Others	-	-	-	-	-
Due From Other Funds	27,943	-	-	-	27,943
Receivables, Net	<u>562,485</u>	<u>69,857</u>	<u>5,583</u>	-	<u>637,925</u>
Total Assets	<u>\$ 2,037,321</u>	<u>\$ 99,976</u>	<u>\$ 88,375</u>	<u>\$ 94,073</u>	<u>\$ 2,319,745</u>
 <b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable	\$ 17,545	\$ -	\$ -	\$ -	\$ 17,545
Due To Other Funds	-	27,943	-	-	27,943
Other Payables	<u>7,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,060</u>
Total Liabilities	24,605	27,943	-	-	52,548
Fund Balances:					
Assigned	-	72,033	88,375	94,073	254,481
Unassigned	<u>2,012,716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,012,716</u>
Total Fund Balances	<u>2,012,716</u>	<u>72,033</u>	<u>88,375</u>	<u>94,073</u>	<u>2,267,197</u>
Total Liabilities and Fund Balances	<u>\$ 2,037,321</u>	<u>\$ 99,976</u>	<u>\$ 88,375</u>	<u>\$ 94,073</u>	<u>\$ 2,319,745</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit D

Reconciliation of the Governmental Funds Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2019

**Total Fund Balances, Governmental Funds (Exhibit C)** \$ 2,267,197

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation 67,344

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability related to pension plans, deferred outflows of resources, and deferred inflows of resources are not recorded in the governmental funds.

Net Pension Liability	(1,137,000)
Deferred Outflows of Resources	988,074
Deferred Inflows of Resources	<u>(190,079)</u>

**Net Position of Governmental Activities (Exhibit A)** \$ 1,995,536

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2019

	General Fund	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total
<b>Revenues:</b>					
Charges for Services	\$ 1,174,299	\$ -	\$ 37,792	\$ 253,707	\$ 1,465,798
Federal Grants	342,492	906,664	-	-	1,249,156
State Grants	-	-	-	-	-
Intergovernmental Parish Grants	560,800	-	76,400	-	637,200
Victim's Assistance Coordinator	90,000	-	-	-	90,000
Bail Bond Licenses	221,039	-	-	-	221,039
Other Revenues	356,919	24,627	101	-	381,647
<b>Total Revenues</b>	<b>2,745,549</b>	<b>931,291</b>	<b>114,293</b>	<b>253,707</b>	<b>4,044,840</b>
<b>Expenditures:</b>					
Salaries / Related Benefits	1,697,333	800,093	68,755	253,884	2,820,065
Automobile	37,943	1,353	-	-	39,296
Contract Services	47,130	5,300	4,260	-	56,690
Dues & Subscriptions	44,754	-	-	-	44,754
Lease Costs	39,300	38,714	-	-	78,014
Legal & Professional	13,890	-	-	-	13,890
Office Supplies	91,420	18,405	1,180	559	111,564
Other Expenditures	37,057	60,327	385	369	98,138
Telephone & Utilities	84,386	26,375	15,250	-	126,011
Training	32,756	-	-	7,807	40,563
Travel	37,733	-	15,251	4,584	57,568
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,163,702</b>	<b>950,567</b>	<b>105,081</b>	<b>267,203</b>	<b>3,486,553</b>
Excess / (Deficiency) of Revenues Over Expenditures	581,847	(19,276)	9,212	(13,496)	558,287
<b>Other Financing Sources / (Uses):</b>					
Transfers In / (Out)	-	-	-	-	-
<b>Total Other Financing     Sources / (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	581,847	(19,276)	9,212	(13,496)	558,287
<b>Fund Balance - Beginning of the Year</b>	1,430,869	91,309	79,163	107,569	1,708,910
<b>Fund Balance - End of the Year</b>	<b>\$ 2,012,716</b>	<b>\$ 72,033</b>	<b>\$ 88,375</b>	<b>\$ 94,073</b>	<b>\$ 2,267,197</b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit F

Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balances to the Government-Wide Statement of Activities  
For the Year Ended December 31, 2019

**Net Change in Fund Balances, Governmental Funds (Exhibit E)** \$ 558,287

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay	-
Depreciation Expense	(32,198)

Losses on the disposal of assets 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.

-

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability related pension plans is not required to be recorded in the governmental fund financial statements. Adjustments to pension expense related to charges in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net Change in Pension Expense	(306,578)
Contributions from Non-Employer Contributing Entities	<u>87,108</u>

**Change in Net Position of Governmental Activities (Exhibit B)** \$ 306,619

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Exhibit G

Statement of Fiduciary Net Assets  
December 31, 2019

	<u>Agency Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 283,840
Non-Cash Seized Assets	<u>387,722</u>
 Total Assets	 <u>\$ 671,562</u>
<b>Liabilities and Net Assets</b>	
Liabilities:	
Unsettled Deposits	<u>\$ 671,562</u>
Total Liabilities	<u>\$ 671,562</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Notes to Financial Statements  
December 31, 2019

**Narrative Profile**

The District Attorney of the Twenty-First Judicial District (hereinafter referred to as the “District Attorney”), provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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 Twenty-First Judicial District for a term of six years. The Twenty-First Judicial District encompasses the Parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to Louisiana Revised Statute (LRS) 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and the industry audit guide, *Audits of State and Local Governmental Units*.

**1. Summary of Significant Accounting Policies**

A. Financial Reporting Entity

The District Attorney is a part of the District Court System of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is independent from the District Court System and the parish government. Therefore, the District Attorney reports as an independent financial reporting entity.

Based on the criteria established in GASB Statement No. 14, the District Attorney’s office has determined that it is a primary government. The District Attorney’s office has also determined that there are no component units for financial reporting purposes.

B. Basic Financial Statements – Government-Wide Financial Statements

The District Attorney’s basic financial statements include both government-wide (reporting the District Attorney’s office as a whole) and fund financial statements (reporting the District Attorney’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All District Attorney activities are classified as governmental activities. The District Attorney has no business-type activities.

*Statement of Net Position* – In the government-wide Statement of Net Position, the governmental activities (a) are presented on a consolidated basis, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney’s net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District Attorney first utilizes restricted resources to finance qualifying activities.

*Statement of Activities* – The government-wide Statement of Activities reports both the gross and net cost of the District Attorney’s functions. The functions are also supported by general revenues (Criminal Court Fund reimbursements, interest income, etc.). The Statement of Activities reduces gross expenses

**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2019

(including depreciation) by related program revenues, operating and capital grants, and contributions. Program revenues must be directly associated with the ongoing operations of the District Attorney. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants report capital-specific grants and contributions. The net costs (by function) are normally covered by general revenues.

The District Attorney does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

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

The emphasis in fund financial statements is on the major funds. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures / expenses of either fund category or the governmental and business-type combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District Attorney reports these governmental funds and fund types:

General Fund - established in compliance with LRS 15:571.11, which provides that twelve (12%) percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the office.

Worthless check collection fees collected in accordance with LRS 16:15, which provides for a specific fee whenever the District Attorney collects and processes a worthless check, are accounted for in the general fund. Expenditures of this revenue are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office but may not be used to supplement the salary of the District Attorney.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

Title IV-D Special Revenue 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.

**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2019

Incentive Special Revenue Fund – used to account for payments received from the parishes, which are considered incentive amounts used to supplement the IV-D contract. These funds are generally used for the operations of the juvenile division.

Pre-Trial Intervention Special Revenue Fund – used to account for the enrollment fees of participants in this program. The fund also serves as an agency to handle restitution payments made by the participants.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

The fiduciary fund of the District Attorney is an agency fund described as follows:

Special District Attorney Asset Forfeiture Trust Fund – accounts for assets held as an agent for others. The assets held are those seized under the provisions of LRS 40:2601 to 40:2622. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds statements. Capital assets and long-term liabilities are included in the government-wide statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balances.

The government-wide Statement of Net Position and Statement of Activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the Statement of Net Position.

The fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The District Attorney considers all revenues available if they are collected within 60 days after year-end. Interest income is recorded as earned. Federal and state reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred.

The Statement of Net Position and the Statement of Activities are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

**E. Budgets and Budgetary Accounting**

A budget was adopted for the fiscal year ended December 31, 2019, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 10, 2018, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 2019 operating budget was amended on



**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Notes to Financial Statements (Continued)  
December 31, 2019

December 16, 2019. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year-end. The level of control for each budget is on the fund basis.

F. Cash, Cash Equivalents, and Investments

The District Attorney's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the District Attorney are reported at cost.

G. Allowance for Uncollectible Accounts

The District Attorney calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance for uncollectible accounts as of December 31, 2019, was determined based upon the likely collectability of individual receivables based upon their age.

H. Capital Assets

Capital assets are recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District Attorney's capitalization threshold of \$1,000 is met. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair market value at the date of donation.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Compensated Absences

The District Attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Sick leave can be accumulated up to a maximum of 30 days beyond the District Attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditures when leave is actually taken.

**District Attorney of the Twenty-First Judicial District  
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December 31, 2019

**J. Net Position**

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – this component of net position consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted – all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

**K. Fund Balance**

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

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes due to enabling legislation, State or Federal laws, or externally imposed by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the District Attorney (the office's highest level of decision-making authority).
4. Assigned Fund Balance – amounts intended to be used by the District Attorney for specific purposes but do not meet the criteria to be classified as restricted or committed. Funds in the Title IV-D Special Revenue Fund, Incentive Special Revenue Fund, and Pre-Trial Intervention Special Revenue Fund are considered to be assigned.
5. Unassigned Fund Balance – all amounts not included in other spendable categories.

The District Attorney considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available.

As of December 31, 2019, the District Attorney did not have any nonspendable, restricted, or committed fund balances.

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Notes to Financial Statements (Continued)  
December 31, 2019

L. Interfund Transactions

Permanent re-allocation of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

M. Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**2. Stewardship, Compliance, and Accountability**

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1-E regarding operating budgets. The District Attorney complied with the Local Government Budget Act in adopting and amending its budgets for the year ended December 31, 2019.

B. Excess of Expenditures Over Appropriations

As of December 31, 2019, the District Attorney had no funds with an excess of expenditures over appropriations.

C. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Attorney complied with the deposits and investments laws and regulations.

D. Deficit Fund Equity

As of December 31, 2019, the District Attorney had no funds with deficit fund equities.

**3. Cash and Cash Equivalents**

As reflected on Exhibit A, the District Attorney has cash and cash equivalents totaling \$1,651,797 at December 31, 2019, excluding the cash of the agency fund totaling \$283,840.

These deposits are stated at cost, which approximates market. 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 bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

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Notes to Financial Statements (Continued)  
December 31, 2019

The following is a summary of cash and cash equivalents (bank balances) at December 31, 2019, with the related federal deposit insurance and pledged securities:

Bank Balances:	
Insured (FDIC Insurance)	\$ 342,597
Collateralized:	
Collateral held by District Attorney's agent in the District Attorney's name	-
Collateral held by pledging bank's trust department in the District Attorney's name	-
Collateral held by pledging bank's trust department not in the District Attorney's name	1,791,821
Uninsured and Uncollateralized	-
Total Deposits	\$ 2,134,418

Even though the pledged securities are not held in the entity's name, LRS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand. Deposits collateralized by pledged securities are considered to be exposed to custodial credit risk under the provisions of GASB Statement 40. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. The District Attorney does not have a deposit policy for custodial risk. As of December 31, 2019, the District Attorney was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

**4. Receivables**

Accounts receivable as of December 31, 2019, consists of the following:

Class of Receivables	General Fund	Special Revenue Funds	Total
Grants	\$ 78,834	\$ 69,857	\$ 148,691
Intergovernmental	483,651	5,583	489,234
Uncollectible Allowance	-	-	-
Total	\$ 562,485	\$ 75,440	\$ 637,925

**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2019

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2019, is as follows:

	Balance 12/31/18	Increases	Decreases	Balance 12/31/19
Capital Assets:				
Equipment	\$ 544,388	\$ -	\$ -	\$ 544,388
Vehicles	143,455	-	-	143,455
Total Capital Assets	687,843	-	-	687,843
Less: Accumulated Depreciation	(588,301)	(32,198)	-	(620,499)
Capital Assets, Net	<u>\$ 99,542</u>	<u>\$ (32,198)</u>	<u>\$ -</u>	<u>\$ 67,344</u>

Capital assets are stated at cost, less an allowance for accumulated depreciation. Depreciation expense is computed using the straight-line method of estimated useful lives as follows:

Equipment	5 Years
Vehicles	5 Years

**6. Employee Pension Plans**

A. District Attorney's Retirement System

***General Information about the Pension Plan***

Plan Description – Employees of the District Attorney are eligible for participation in the District Attorney's Retirement System of Louisiana (the "DA System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by state statute. The DA System issues a publicly available financial report that can be obtained at [www.ladars.org](http://www.ladars.org). The report may also be obtained by writing to the District Attorney's Retirement System of Louisiana, 1645 Nicholson, Drive, Baton Rouge, Louisiana 70802.

Benefits Provided –For members who joined the DA System before July 1, 1990, and who elected not to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 62 and have 10 years or more of service credit, are age 60 and have 18 years of service credit, are age 55 and have 23 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.0% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if they are age 60 and has 10 years of service credit or age 55 with at least 18 years of 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.

For members who joined the DA System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30

**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
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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 early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3.0% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

Contributions – Contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the DA System's Board of Trustees. Employees are required to contribute 8.00% of their annual pay. The District Attorney's contractually required contribution rate was 1.25% for the period January 1, 2019 through June 30, 2019, and 4.00% for the period July 1, 2019 through December 31, 2019. Contributions to the DA System from the District Attorney were \$12,836 for the year ended December 31, 2019.

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

At December 31, 2019, the District Attorney reported a liability of \$245,862 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on each employee's contributions to the System during the fiscal year ended June 30, 2019, as compared to the total of all employees' contributions received by the System during the fiscal year ended June 30, 2019. At June 30, 2019, the District Attorney's proportion was 0.774252%, which was an increase of 0.095106% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the District Attorney recognized pension expense of \$123,523 at December 31, 2019. The District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,057	\$ 76,737
Changes of Assumptions	111,980	8,109
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	34,480	-
Changes in Proportion and Differences Between DA Contributions and Proportionate Share of Contributions	38,229	24,683
DA Contributions Subsequent to the Measurement Date	9,881	-
	\$ 195,627	\$ 109,529

**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2019

\$9,881 is reported as deferred outflows of resources related to pensions resulting from District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended:</b>		
December 31, 2020	\$	26,776
December 31, 2021		11,640
December 31, 2022		15,454
December 31, 2023		31,687
December 31, 2024		(9,269)

Actuarial Assumptions – The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	5.50% (2.40% Inflation, 3.10% Merit)
Investment Rate of Return	6.50%, Net of Investment Expense, with inflation
Mortality Rates	<p>RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale Assistance with were selected for employees, annuitants, and beneficiaries.</p> <p>RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.</p>
Expected Remaining Service Lives	6 Years
Cost-of-Living Adjustments	Only those previously granted

The mortality rate assumption used in the June 30, 2019, valuation was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the DA System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates

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Notes to Financial Statements (Continued)  
December 31, 2019

of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.56% for the year ended June 30, 2019.

Asset Class	Long-Term Target Allocation	Rates of Return	
		Real	Nominal
Equities	48.42%	5.13%	
Fixed Income	40.10%	1.65%	
Alternatives	10.99%	0.78%	
Cash	0.49%	0.00%	
System Total	100.00%		5.07%
Inflation			2.49%
Expected Arithmetic Nominal Return			7.56%

Discount Rate – The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems’ Actuarial Committee (“PRSAC”) taking into consideration the recommendation of the DA System’s actuary. Based on those assumptions, the DA System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District Attorney’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District Attorney’s proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the District Attorney’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
District Attorney's Proportionate Share of the Net Pension Liability	\$ 669,705	\$ 245,862	\$ (115,041)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued DA System financial report.

Payables to the Pension Plan – As of December 31, 2019, the District Attorney did not have any payables due to the DA System.



**District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2019

**B. Parochial Employees' Retirement System of Louisiana**

***General Information about the Pension Plan***

Plan Description – Employees of the District Attorney are eligible for participation in the Parochial Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 regular session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at [www.persla.org](http://www.persla.org). The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Benefits Provided – The System provides retirement, disability, and death benefits. For employees hired prior to January 1, 2007, employees who retire at or after age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. For employees hired after January 1, 2007, employees who retire at or after age 67 with at least 7 years of creditable service, at or after age 62 with at least 10 years of creditable service, or at age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable for up to 2.0% or 2.5%, depending on the employee's age and retirement date.

Contributions – Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The District Attorney's contractually required contribution rate was 11.50% for the period January 1, 2019 through December 31, 2018. Contributions to the System from the District Attorney were \$147,710 for the year ended December 31, 2019.

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

At December 31, 2019, the District Attorney reported a liability of \$891,138 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on each employer's contributions to the plan during the fiscal year ended December 31, 2018, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2018. At December 31, 2018, the District Attorney's proportion was 0.200781%, which was a decrease of 0.067466% from its proportion measured as of December 31, 2017.

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Notes to Financial Statements (Continued)

December 31, 2019

For the year ended December 31, 2019, the District Attorney recognized pension expense of \$183,055. At December 31, 2019, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 54,290
Changes of Assumptions	222,814	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	426,591	-
Changes in Proportion and Differences Between DA Contributions and Proportionate Share of Contributions	21,020	26,260
DA Contributions Subsequent to the Measurement Date	122,022	-
	\$ 792,447	\$ 80,550

\$122,022 is reported as deferred outflows of resources related to pensions resulting from District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability / (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended:</b>		
December 31, 2019	\$	204,917
December 31, 2020		111,886
December 31, 2021		82,091
December 31, 2022		188,448
Thereafter		-

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Notes to Financial Statements (Continued)  
December 31, 2019

Actuarial Assumptions – The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	4.25% (2.40% Inflation, 1.85% Merit)
Investment Rate of Return	6.50%, Net of Investment Expense, including inflation
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The mortality rate assumption used in the December 31, 2018, valuation was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back five years for males and three years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back four years for males and three years for females was used.

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

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Notes to Financial Statements (Continued)  
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inflation of 2.00% and an adjustment for the effect of rebalancing / diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	35.00%	1.22%
Equity	52.00%	3.45%
Alternatives	11.00%	0.65%
Real Assets	2.00%	0.11%
Total	100.00%	5.43%
 Inflation		 2.00%
Expected Arithmetic Nominal Return		7.43%

Discount Rate – The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems’ Actuarial Committee (“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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability / (asset).

Sensitivity of the District Attorney’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District Attorney’s proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the District Attorney’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
District Attorney's Proportionate Share of the Net Pension Liability	\$ 1,892,538	\$ 891,138	\$ 54,054

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2019, the District Attorney did not have any payables due to the System.

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Notes to Financial Statements (Continued)  
December 31, 2019

**7. Leases**

The District Attorney leases certain buildings under long-term leases. All such leases have been renewed on a month-to-month basis. All other leases are month-to-month leases on several pieces of office equipment. The District Attorney has no obligations under capital leases. Rental expense amounted to \$73,150 in 2019. Since these leases may be terminated at any time, the District Attorney has no required future annual commitments under these leases.

**8. Changes in Agency Fund Balances**

A summary of changes in the District Attorney's Asset Forfeiture Trust Fund unsettled deposits follows:

	<u>Cash</u>	<u>Non-Cash</u>	<u>Total</u>
Unsettled Deposits - Beginning of the Year	\$ 970,903	\$ 368,647	\$ 1,339,550
Additions	389,833	101,660	491,493
Reductions	<u>(1,076,896)</u>	<u>(82,585)</u>	<u>(1,159,481)</u>
Unsettled Deposits - End of the Year	<u>\$ 283,840</u>	<u>\$ 387,722</u>	<u>\$ 671,562</u>

**9. Non-Cash Seized Assets**

The District Attorney is deemed to be in custody of property seized in accordance with LRS 40:2601 to 40:2622. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above-mentioned statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the District Attorney for distribution according to statutes.

**10. Expenditures of the District Attorney not Included in the Accompanying 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. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid directly by the State. The parish governments pay certain salaries, or portions thereof, and employer contributions of the District Attorney and his staff.

**11. Jointly Governed Organization – Criminal Court Fund of the Twenty-First Judicial District**

The Criminal Court Fund of the Twenty-First Judicial District was established to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District. The Criminal Court Fund's primary source of revenue is from fines and forfeitures collected in the District. These funds are used to pay the general expenditures of the Twenty-First Judicial District Court system in addition to reimbursing the expenditures of the District Attorney of the Twenty-First Judicial District and the Judicial Expense Fund of the Twenty-First Judicial District.

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The Criminal Court Fund of the Twenty-First Judicial District paid expenditures in the amount of \$764,081 on behalf of the District Attorney during the year ended December 31, 2019, and owes the District Attorney \$325,812 as of December 31, 2019.

**12. Federal Financial Assistance Programs**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2019, the District Attorney expended \$906,664 in reimbursement payments.

Reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal grant year ended June 30. The District Attorney submits reimbursement requests to the Department of Social Services monthly. There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney.

The District Attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures.

For the year ended December 31, 2019, the District Attorney expended these amounts for the various programs:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Tri-Parish Victim's Assistance	16.575	\$ 289,749
Tri-Parish Domestic Violence Prosecution Unit	16.588	43,579
		<u>\$ 333,328</u>

The reimbursement and incentive payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

**13. Litigation and Claims**

There is no litigation pending against the District Attorney at December 31, 2019.

**14. Subsequent Event**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 29, 2020. In March 2020, the COVID-19 virus began spreading throughout the United States resulting in the temporary closure of many non-essential businesses. Management has evaluated the possible impacts of this situation and does not believe that this will have a significant impact on the continued operations of the District Attorney. No other subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**Required Supplemental Information:**  
**Budgetary Comparison Schedules**

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 1

Budgetary Comparison Schedule – General Fund  
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>				
Charges for Services:				
Fines & Forfeitures	\$ 750,000	\$ 814,500	\$ 822,737	\$ 8,237
Court Cost Fees	255,000	290,700	290,853	153
Worthless Check Fees	12,000	16,548	16,432	(116)
Criminal Bond Fees	46,000	44,500	44,277	(223)
Bail Bond License Fees	210,000	218,500	221,039	2,539
Intergovernmental Grants:				
Federal	315,000	342,693	342,492	(201)
State	-	-	-	-
Parish	525,800	522,800	560,800	38,000
Victim's Assistance Coordinator	90,000	90,000	90,000	-
Interest Earnings	1,000	195	184	(11)
Other Revenues	245,000	350,793	356,735	5,942
Total Revenues	2,449,800	2,691,229	2,745,549	54,320
<b>Expenditures:</b>				
Salaries / Related Benefits	1,680,000	1,706,220	1,697,333	8,887
Automobile	33,000	31,800	37,943	(6,143)
Contract Services	20,000	61,000	47,130	13,870
Dues & Subscriptions	44,000	43,800	44,754	(954)
Lease Costs	-	-	39,300	(39,300)
Office Supplies	85,000	93,081	91,420	1,661
Other Expenditures	109,300	117,744	37,057	80,687
Telephone & Utilities	70,000	86,100	84,155	1,945
Training	-	-	32,756	(32,756)
Travel	-	-	37,733	(37,733)
Capital Outlay	10,000	-	231	(231)
Total Expenditures	2,051,300	2,139,745	2,149,812	(10,067)
Excess (Deficiency) of Revenues Over Expenditures	\$ 398,500	\$ 551,484	\$ 595,737	\$ 44,253
<b>Other Financing Sources:</b>				
Operating Transfers In	\$ 10,000	\$ -	\$ -	\$ -
Total Other Financing Sources	10,000	-	-	-
Net Change in Fund Balances	408,500	551,484	595,737	44,253
<b>Fund Balance - Beginning of the Year</b>	1,416,528	1,430,869	1,430,869	-
<b>Fund Balance - End of the Year</b>	\$ 1,825,028	\$ 1,982,353	\$ 2,026,606	\$ 44,253

See auditor's report.



**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 2

Budgetary Comparison Schedule – Title IV-D Fund  
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>				
Intergovernmental Grants:				
Federal	\$ 928,462	\$ 906,806	\$ 906,664	\$ (142)
Other Revenues	<u>11,538</u>	<u>24,630</u>	<u>24,627</u>	<u>(3)</u>
Total Revenues	940,000	931,436	931,291	(145)
<b>Expenditures:</b>				
Salaries / Related Benefits	820,000	799,755	800,093	(338)
Automobile	-	-	1,353	(1,353)
Contract Services	5,000	5,300	5,300	-
Lease Costs	43,000	38,714	38,714	-
Office Supplies	12,000	18,405	18,405	-
Other Expenditures	2,500	5,785	60,327	(54,542)
Telephone & Utilities	57,500	82,638	26,375	56,263
Travel	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>940,000</u>	<u>950,597</u>	<u>950,567</u>	<u>30</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(19,161)	(19,276)	(115)
<b>Other Financing Sources:</b>				
Operating Transfers In	<u>10,000</u>	-	-	-
Total Other Financing Sources	<u>10,000</u>	-	-	-
Net Change in Fund Balance	10,000	(19,161)	(19,276)	(115)
<b>Final Budget:</b>				
Beginning of the Year	<u>90,672</u>	<u>91,309</u>	<u>91,309</u>	-
End of the Year	<u>\$ 100,672</u>	<u>\$ 72,148</u>	<u>\$ 72,033</u>	<u>\$ (115)</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 3

Budgetary Comparison Schedule – Incentive Fund  
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>				
Charges for Services	\$ 34,095	\$ 36,100	\$ 37,792	\$ 1,692
Intergovernmental Parish Grants	76,400	76,400	76,400	-
Interest Earnings	-	-	101	101
Other Revenues	-	-	-	-
Total Revenues	<u>110,495</u>	<u>112,500</u>	<u>114,293</u>	<u>1,793</u>
<b>Expenditures:</b>				
Salaries / Related Benefits	61,533	68,413	68,755	(342)
Contract Services	4,000	4,440	4,260	180
Office Supplies	700	1,264	1,180	84
Other Expenditures	564	385	385	-
Telephone & Utilities	17,810	15,341	15,250	91
Training	1,400	-	-	-
Travel	15,000	15,000	15,251	(251)
Capital Outlay	-	-	-	-
Total Expenditures	<u>101,007</u>	<u>104,843</u>	<u>105,081</u>	<u>(238)</u>
Excess / (Deficiency) of Revenues Over Expenditures	9,488	7,657	9,212	1,555
<b>Other Financing Uses:</b>				
Operating Transfers Out	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	9,488	7,657	9,212	1,555
<b>Final Budget:</b>				
Beginning of the Year	<u>80,299</u>	<u>79,163</u>	<u>79,163</u>	<u>-</u>
End of the Year	<u>\$ 89,787</u>	<u>\$ 86,820</u>	<u>\$ 88,375</u>	<u>\$ 1,555</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 4

Budgetary Comparison Schedule – Pre-Trial Intervention Fund  
For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>				
Charges for Services	\$ 271,500	\$ 252,271	\$ 253,707	\$ 1,436
Total Revenues	<u>271,500</u>	<u>252,271</u>	<u>253,707</u>	<u>1,436</u>
<b>Expenditures:</b>				
Salaries / Related Benefits	258,873	253,893	253,884	9
Dues & Subscriptions	100	-	-	-
Office Supplies	260	500	559	(59)
Other Expenditures	425	370	369	1
Training	6,800	7,807	7,807	-
Travel	4,000	4,611	4,584	27
Capital Outlay	-	-	-	-
Total Expenditures	<u>270,458</u>	<u>267,181</u>	<u>267,203</u>	<u>(22)</u>
Excess / (Deficiency) of Revenues Over Expenditures	1,042	(14,910)	(13,496)	1,414
<b>Other Financing Uses:</b>				
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,042	(14,910)	(13,496)	1,414
<b>Final Budget:</b>				
Beginning of the Year	<u>103,559</u>	<u>107,569</u>	<u>107,569</u>	<u>-</u>
End of the Year	<u>\$ 104,601</u>	<u>\$ 92,659</u>	<u>\$ 94,073</u>	<u>\$ 1,414</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 5-A

Schedule of the District Attorney's Proportionate Share of the Net Pension Liability –  
District Attorney's Retirement System of Louisiana  
For the Year Ended December 31, 2019

<u>Fiscal Year*</u>	<u>DA's Proportion of the Net Pension Liability</u>	<u>DA's Proportionate Share of the Net Pension Liability</u>	<u>DA's Covered Employee Payroll</u>	<u>DA's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2019	0.764252%	\$ 245,862	\$ 483,461	50.85%	93.13%
2018	0.669146%	\$ 215,325	\$ 442,777	48.63%	92.92%
2017	0.635640%	\$ 171,446	\$ 435,682	39.35%	93.57%
2016	0.371342%	\$ 71,078	\$ 372,183	19.10%	95.09%
2015	0.637623%	\$ 34,346	\$ 373,921	9.19%	98.56%
2014	0.704881%	\$ 14,057	\$ 371,016	3.79%	99.45%

\* The amounts presented for each fiscal year were determined as of June 30 of the current year

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 5-B

Schedule of the District Attorney's Proportionate Share of the Net Pension Liability –  
Parochial Employees Retirement System of Louisiana  
For the Year Ended December 31, 2019

<u>Fiscal Year*</u>	<u>DA's Proportion of the Net Pension Liability / (Asset)</u>	<u>DA's Proportionate Share of the Net Pension Liability / (Asset)</u>	<u>DA's Covered Employee Payroll</u>	<u>DA's Proportionate Share of the Net Pension (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2019	0.200781%	\$ 891,138	\$ 1,285,975	69.30%	88.86%
2018	0.268247%	\$ (199,105)	\$ 1,234,320	-16.13%	101.98%
2017	0.182389%	\$ 375,633	\$ 1,194,232	31.45%	94.15%
2016	0.192592%	\$ 506,958	\$ 1,081,667	46.87%	92.23%
2015	0.205472%	\$ 56,178	\$ 1,148,122	4.89%	99.15%
2014	0.227035%	\$ 16,134	\$ 1,227,940	1.31%	99.77%

\* The amounts presented for each fiscal year were determined as of December 31 of the prior year

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 6-A

Schedule of District Attorney Contributions –  
District Attorney’s Retirement System of Louisiana  
For the Year Ended December 31, 2019

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency / (Excess)</u>	<u>DA's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2019	\$ 12,836	\$ 12,836	\$ -	\$ 483,461	2.66%
2018	\$ -	\$ -	\$ -	\$ 442,777	0.00%
2017	\$ -	\$ -	\$ -	\$ 435,682	0.00%
2016	\$ 13,064	\$ 13,064	\$ -	\$ 372,183	3.51%
2015	\$ 26,175	\$ 26,175	\$ -	\$ 373,921	7.00%
2014	\$ 36,174	\$ 36,174	\$ -	\$ 371,016	9.75%

\* The amounts presented for each fiscal year were determined as of June 30 of the current year

See auditor’s report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 6-B

Schedule of District Attorney Contributions –  
Parochial Employees Retirement System of Louisiana  
For the Year Ended December 31, 2019

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency / (Excess)</u>	<u>DA's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2019	\$ 147,710	\$ 147,710	\$ -	\$ 1,285,975	11.49%
2018	\$ 206,388	\$ 206,388	\$ -	\$ 1,234,320	16.72%
2017	\$ 149,280	\$ 149,280	\$ -	\$ 1,194,232	12.50%
2016	\$ 140,617	\$ 140,617	\$ -	\$ 1,081,667	13.00%
2015	\$ 188,054	\$ 188,054	\$ -	\$ 1,148,122	16.38%
2014	\$ 205,680	\$ 205,680	\$ -	\$ 1,227,940	16.75%

\* The amounts presented for each fiscal year were determined as of December 31 of the prior year

See auditor's report.

## **Other Supplemental Information**



**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 7

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019

<u>Federal Grantor/ Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements / Expenditures</u>
<b>Department of Children and Family Services</b>				
<i>Pass-Through State Department of Social Services:</i>				
Child Support Enforcement Program (Title IV-D)	93.563		G-95-04 LA 4004	\$ 906,663
<b>Department of Justice</b>				
<i>Pass-Through Louisiana Commission on Law Enforcement:</i>				
Tri-Parish Victim's Assistance Program	16.575	2016-VA-GX-0074		289,749
Tri-Parish Domestic Violence Prosecution	16.588	2017-WF-AX-0046		43,579
Tri-Parish Criminal Records Improvement(5)	16.738	2017-MU-BX-0088		<u>9,164</u>
Total Department of Justice				<u>342,492</u>
Total Federal Funds				<u>\$ 1,249,155</u>

**Note 1 - Basis of Presentation**

This schedule of expenditures of federal awards includes federal grant activity of the District Attorney of the Twenty-First Judicial District Court, Amite, Louisiana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**Note 2**

The District Attorney of the Twenty-First Judicial District Court has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See auditor's report.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule 8

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

**Agency Head: Honorable Scott M. Perrilloux, District Attorney**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 170,735
Benefits - Health Insurance	15,976
Benefits - Other Insurance	786
Benefits - Retirement	4,480
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	11,409
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	2,356
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 205,742</u>

See auditor's report.

**Other Independent Auditor's Reports and  
Findings and Recommendations**

Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA

Megan E. Lynch, CPA  
B. Jacob Steib, CPA  
Christie J. Barado  
Connor J. Collura  
Sharon B. Bravata  
Krystal L. Waddell  
Jenny I. Schliegelmeier  
Debbie G. Faust, EA



**JAMES  
LAMBERT RIGGS  
& ASSOCIATES, INC.**  
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American Institute of CPAs  
Society of Louisiana CPAs

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*

The Honorable Scott M. Perrilloux  
District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, and have issued our report thereon dated September 29, 2020.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District Attorney of the Twenty-First Judicial District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Twenty-First Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-First 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

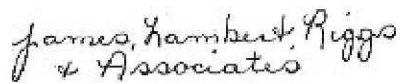
As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-First Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

September 29, 2020



Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA

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Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance Required by the Uniform Guidance

The Honorable Scott M. Perrilloux  
District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

**Report on Compliance for Each Major Federal Program**

We have audited the District Attorney of the Twenty-First Judicial District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District Attorney of the Twenty-First Judicial District's major federal programs for the year ended December 31, 2019. The District Attorney of the Twenty-First Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District Attorney of the Twenty-First Judicial District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Twenty-First Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District Attorney of the Twenty-First Judicial District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the District Attorney of the Twenty-First Judicial District complied, in all 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, 2019.

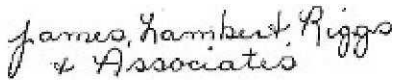
### **Report on Internal Control over Compliance**

Management of the District Attorney of the Twenty-First Judicial District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District Attorney of the Twenty-First Judicial District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-First Judicial District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

September 29, 2020

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019

We have audited the basic financial statements of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2019, and have issued our report thereon dated September 29, 2020. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Uniform Guidance. Our audit of the basic financial statements as of December 31, 2019, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Type of Opinion Issued	<u>X</u>	Unmodified	___	Modified
	___	Disclaimer	___	Adverse
Internal Control:				
Material Weakness	___	Yes	<u>X</u>	No
Significant Deficiencies	___	Yes	<u>X</u>	No
Compliance:				
Compliance Material to the Financial Statements	___	Yes	<u>X</u>	No

2. Federal Awards

Internal Control:				
Material Weakness	___	Yes	<u>X</u>	No
Significant Deficiencies	___	Yes	<u>X</u>	No
Type of Opinion on Compliance for Major Programs	<u>X</u>	Unmodified	___	Modified
	___	Disclaimer	___	Adverse
Are there findings required to be reported in accordance with Circular A-133, Section .510(a)?	___	Yes	<u>X</u>	No
Was a management letter issued?	___	Yes	<u>X</u>	No

3. Identification of Major Programs:

CFDA Number(s)  
93.563

Name of Federal Program (or Cluster)  
Child Support Enforcement Program (Title IV-D)

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance?  
\_\_\_ Yes X No



**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.

**District Attorney of the Twenty-First Judicial District  
Amite, Louisiana**

Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2019

Ref. #	Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken
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**Internal Control over Financial Reporting**

None

**Compliance and Other Matters**

None

*Note: This schedule prepared by District Attorney of the Twenty-First Judicial District.*

**DISTRICT ATTORNEY OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT**

**STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA

Megan E. Lynch, CPA  
B. Jacob Steib, CPA  
Christie J. Barado  
Connor J. Collura  
Sharon B. Bravata  
Krystal L. Waddell  
Jenny I. Schliegelmeier  
Debbie G. Faust, EA



**JAMES  
LAMBERT RIGGS  
& ASSOCIATES, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
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Member of  
American Institute of CPAs  
Society of Louisiana CPAs

## Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Scott M. Perrilloux, District Attorney  
Twenty-First Judicial District Court  
Amite, Louisiana

Louisiana Legislative Auditor  
Baton Rouge, Louisiana

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

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

Our procedures and findings are detailed in Schedule "A."

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

The purpose of this report is solely to describe the scope of testing performed on those control and compliance areas identified in the SAUPs, and the results of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the information and use of the District Attorney and the LLA and is not intended to be and should not be used by anyone other than those specified parties. 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.

*James Lambert Riggs  
& Associates*

James Lambert Riggs & Associates, Inc.  
Hammond, Louisiana

September 29, 2020

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a. **Disaster Recovery / Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing / verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches / updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Results:** No exceptions were noted for the above listed procedures.

Collections (excluding EFTs)

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

**Results:** Management provided us with the required listing of cash collection locations as well as management's representation that the listing is complete.

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

- a. Employees that are responsible for cash collections do not share cash drawers / registers

**Results:** No exceptions were noted for the above listed procedures.

- b. Each employee responsible for collecting cash is not responsible for preparing / making bank deposits, unless another employee / official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

**Results:** No exceptions were noted for the above listed procedures.

- c. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee / official is responsible for reconciling ledger postings to each other and to the deposit.

**Results:** No exceptions were noted for the above listed procedures.

- d. The employee(s) responsible for reconciling cash collections to the general ledger and / or subsidiary ledgers, by revenue source and / or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

**Results:** No exceptions were noted for the above listed procedures.

4. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

**Results:** No exceptions were noted for the above listed procedures.

5. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #1 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a. Observe that receipts are sequentially pre-numbered.

**Results:** No exceptions were noted for the above listed procedures.

- b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**Results:** No exceptions were noted for the above listed procedures.

- c. Trace the deposit slip total to the actual deposit per the bank statement.

**Results:** No exceptions were noted for the above listed procedures.

- d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

**Results:** No exceptions were noted for the above listed procedures.

- e. Trace the actual deposit per the bank statement to the general ledger.

**Results:** No exceptions were noted for the above listed procedures.

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

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

**Results:** Management provided us with the required listing of disbursements as well as management’s representation that the listing is complete.

7. For each location selected under #6 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order / making the purchase.

**Results:** No exceptions were noted for the above listed procedures.

b. At least two employees are involved in processing and approving payments to vendors.

**Results:** No exceptions were noted for the above listed procedures.

c. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

**Results:** No exceptions were noted for the above listed procedures.

d. Either the employee / official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

**Results:** No exceptions were noted for the above listed procedures.

8. For each location selected under #6 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

a. Observe that the disbursement matched the related original invoice/billing statement.

**Results:** No exceptions were noted for the above listed procedures.

b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #7, as applicable.

**Results:** No exceptions were noted for the above listed procedures.

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

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

**Results:** Management provided us with the required listing of credit cards and fuel cards as well as management's representation that the listing is complete.

10. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit / debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

**Results:** No exceptions were noted for the above listed procedures.

- b. Observe that finance charges and late fees were not assessed on the selected statements.

**Results:** No exceptions were noted for the above listed procedures.

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

- a. An original itemized receipt that identifies precisely what was purchased:

**Results:** No exceptions were noted for the above listed procedures.

- b. Written documentation of the business / public purpose:

**Results:** No exceptions were noted for the above listed procedures.

- c. Documentation of the individuals participating in meals (for meal charges only).

**Results:** No exceptions were noted for the above listed procedures.