District Attorney of the Twenty-Second Judicial District

FINANCIAL STATEMENTS

December 31, 2025

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REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Honorable J. Collin Sims
District Attorney of the Twenty-Second Judicial District
Covington, Louisiana

Report on the Audit of the Financial Statements

Opinions

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-Second Judicial District (the District Attorney) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

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 as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under the standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8, the budgetary comparison information on page 44-45, and the GASB-required supplementary pension information on pages 46-47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying justice system funding schedules, the schedule of compensation, benefits and other payments, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the justice system funding schedules, the schedule of compensation, benefits and other payments, 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 June 30, 2026 on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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'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's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Metairie, LA
June 30, 2026

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

Management's Discussion and Analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its codification. Its purpose is to provide an overview of the financial activities of the District Attorney of the Twenty-Second Judicial District (the District Attorney) based on currently known facts and decisions of conditions. Please read it in conjunction with the District Attorney's financial statements, which begin on page 9.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District Attorney's basic financial statements. The District Attorney's financial report consists of three parts: (1) management's discussion and analysis (this section), (2) basic financial statements, and (3) special reports by certified public accountants and management.

The basic financial statements include two kinds of statements that present different views of the District Attorney:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private sector business. The Statement of Net Position presents information on all of the District Attorney's assets and liabilities, with the difference between the two reported as the net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating. The Statement of Activities presents information showing how the District Attorney's net position changed during each fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The governmental activity of the District Attorney has charge of every criminal prosecution by its district.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney has both Governmental and Fiduciary Funds.

Fund Financial Statements provide more in-depth data on the District Attorney's most significant funds, such as its General Fund. This fund is considered a "major fund" under criteria established by GASB Statement No. 34.

GOVERNMENTAL FUNDS

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the calendar year.

Due to the narrower focus of the governmental funds than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the governmental-wide financial statements. The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

FIDUCIARY FUNDS

Fiduciary fund reporting focuses on the custodial fund net position and changes in fiduciary net position. The fund accounted for in this category by the District Attorney is the Custodial Fund.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided for the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District Attorney's financial position. As of December 31, 2025, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by $4,321,999.

CONDENSED STATEMENTS OF NET POSITION

	2025	2024	Dollar Change	Total % Change
Current and other assets	**$ 6,022,781**	$ 4,293,470	$ 1,729,311	40.28%
Capital assets	**437,914**	608,977	(171,063)	-28.09%
Total assets	**6,460,695**	4,902,447	1,558,248	31.79%
Deferred outflows of resources	**1,157,458**	2,297,918	(1,140,60)	-49.63%
Total assets and deferred outflows of resources	**7,618,153**	7,200,365	417,788	5.80%
Total liabilities	**1,821,776**	3,708,600	(1,886,824)	-50.88%
Deferred inflows of resources	**1,474,378**	1,050,192	424,186	40.39%
Total liabilities and deferred inflows of resources	**3,296,154**	4,758,792	(1,462,638)	-30.74%
Net position:				
Net investment in capital assets	**350,114**	331,572	18,542	5.59%
Unrestricted	**3,971,885**	2,110,001	1,861,884	88.24%
Total net position	**$ 4,321,999**	$ 2,441,573	$ 1,880,426	77.02%

GOVERNMENTAL ACTIVITIES

Governmental activities increased the District Attorney's net position by $1,880,426. Key elements of this increase are:

CONDENSED STATEMENTS OF ACTIVITIES

	2025	2024	Dollar Change	Total % Change
Revenues:				
Charges for services	**$ 1,769,918**	$ 1,814,959	$ (45,041)	-2.48%
Operating grants	**13,504,222**	9,588,033	3,916,189	40,84%
General revenues	**693,321**	646,058	47,263	7.32%
Total revenues	**15,967,461**	12,049,050	3,918,411	32.52%
Expenses:				
Judicial activities	**14,087,035**	11,617,274	2,469,761	21.26%
Total Expenses:	**14,087,035**	11,617,274	2,469,761	21.26%
Change in net position	**1,880,426**	431,776	1,448,650	335.51%
Net position beginning of year	**2,441,573**	2,099,797	431,776	21.48%
Net position end of year	**$ 4,321,999**	$ 2,441,573	$ 1,880,426	77.02%

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District Attorney uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The focus of the District Attorney's governmental funds are to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District Attorney's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. As of the end of the current year, the District Attorney's governmental funds reported an ending fund balance of $5,393,169, an increase of $1,602,242 in comparison with the prior year.

The General Fund is the chief operating fund of the District Attorney. At the end of the current fiscal year, unassigned fund balance of the General Fund was $1,815,414.

CAPITAL ASSETS

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2025, amounts to $437,914 (net of accumulated depreciation and amortization). This investment in capital assets includes vehicles, facility improvements and leased office space, net of any related debt.

As of December 31,		**2025**		2024
Improvements	**$**	**144,640**	$	144,640
Equipment, Furniture, and Fixtures		**718,031**		672,695
Financing Lease Equipment		**89,637**		89,637
Right of Use Leased Vehicles		**354,594**		489,726
Software		**106,326**		106,326
Less: accumulated depreciation and amortization		**(975,313)**		(894,047
Total	**$**	**437,914**	$	608,977)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

When preparing the District Attorney's budget for 2026, the increase in salaries and related benefits as well as a decrease in intergovernmental revenues were considered the most significant factors.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District Attorney's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to J. Collin Sims, District Attorney, District Attorney of the Twenty-Second Judicial District, Parishes of St. Tammany and Washington.

FINANCIAL STATEMENTS

District Attorney of the Twenty-Second Judicial District
Statement of Net Position
December 31, 2025

ASSETS		
Cash and cash equivalents	$	**2,848,821**
Investments		**1,717,995**
Receivables		**861,075**
Prepaid expenses		**162,414**
Net pension asset		**432,476**
Capital assets, net		**437,914**
TOTAL ASSETS		**6,460,695**
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to pensions		**1,157,458**
TOTAL DEFERRED OUTFLOWS OF RESOURCES		**1,157,458**
LIABILITIES		
Accounts payable and accrued liabilities		**43,731**
Payroll liabilities		**153,405**
Enterprise Vehicle Lease		**92,988**
Compensated absences		
Non-current liabilities		
Compensated absences		**421,723**
Enterprise vehicle lease		**87,800**
Net pension liability		**1,022,129**
TOTAL LIABILITIES		**1,821,776**
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to pensions		**1,474,378**
TOTAL DEFERRED INFLOWS OF RESOURCES		**1,474,378**
NET POSITION		
Net investment in capital assets		**350,114**
Unrestricted		**3,971,885**
TOTAL NET POSITION	$	**4,321,999**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues		Net (Expense) Revenue and Change in Net Position
Function/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Judicial activities	$ 14,087,035	$ 1,769,918	$ 13,504,222	**$ 1,187,105**

General revenues:	
Non-employer pension contributions	**608,100**
Other	**13,764**
Interest and investments earnings	**71,457**
Total general revenues	**693,321**
CHANGE IN NET POSITION	**1,880,426**
NET POSITION - beginning of year	**2,441,573**
NET POSITION - end of year	**$ 4,321,999**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Balance Sheet - Governmental Funds
December 31, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 514,922	$ 2,333,899	**$ 2,848,821**
Investments	1,257,242	460,753	**1,717,995**
Receivables	86,231	774,844	**861,075**
Prepaid expenses	142,248	20,166	**162,414**
TOTAL ASSETS	$ 2,000,643	$ 3,589,662	**$ 5,590,305**
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued liabilities	$ 42,981	$ 750	**$ 43,731**
Payroll liabilities	-	153,405	**153,405**
TOTAL LIABILITIES	42,981	154,155	**197,136**
FUND BALANCES			
Nonspendable	142,248	20,166	**162,414**
Restricted	-	3,415,341	**3,415,341**
Unassigned	1,815,414	-	**1,815,414**
TOTAL FUND BALANCES	1,957,662	3,435,507	**5,393,169**
TOTAL LIABILITIES AND FUND BALANCES	$ 2,000,643	$ 3,589,662	**$ 5,590,305**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2025

Fund balances, total governmental funds			**$ 5,393,169**
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.			
Governmental capital assets	$	1,413,228	
Less accumulated depreciation		(975,314)	**437,914**
Long-term liabilities are not due and payable in the current period; therefore, the liabilities are not reported in the funds.			
Enterprise vehicles Lease liability			**(87,800)**
Compensated absences payable			**(421,723)**
The net pension assets and liabilities are not due and available/payable in the current period; therefore, the assets/liabilities and related deferred inflows/outflows are not reported in the funds:			
Net pension asset			**432,476**
Net pension liability			**(1,022,129)**
Deferred outflows of resources			**1,157,458**
Deferred inflows of resources			**(1,474,378)**
Net position of governmental activities			**$ 4,321,999**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2025

	General Fund	Special Revenue Fund	Total
REVENUES			
Program Revenues			
Grants and contributions	$ -	$ 1,574,326	**$ 1,574,326**
Intergovernmental revenues	697,963	11,231,933	**11,929,896**
Commissions on fines and forfeitures	592,705	-	**592,705**
Diversionary program	-	600,084	**600,084**
Fees-Fees account	-	90,494	**90,494**
Bond forfeiture and bond fees	400,986	-	**400,986**
Asset forfeiture revenues	85,649	-	**85,649**
Other revenues	13,764	-	**13,764**
Interest income and earnings	55,257	16,200	**71,457**
Total revenues	1,846,324	13,513,037	**15,359,361**
EXPENDITURES			
Current:			
General government: Judicial			
Salaries, related taxes, and benefits	-	12,427,556	**12,427,556**
Professional services	91,837	157,737	**249,574**
Materials and supplies			
Office	95,445	10,794	**106,239**
Travel	1,543	169	**1,712**
Other expenses	668,406	143,232	**811,638**
Lease payments			
Principal	98,098	-	**98,098**
Interest	16,966	-	**16,966**
Capital expenditures	85,887	-	**85,887**
Total expenditures	1,058,182	12,739,488	**13,797,670**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	788,142	773,549	**1,561,691**
OTHER FINANCING SOURCES (USES)			
Lease financing proceeds	40,551	-	**40,551**
Transfers in	16,400	1,096,019	**1,112,419**
Transfers out	(703,647)	(408,772)	**(1,112,419)**
Total other financing sources (uses)	(646,696)	687,247	**40,551**
NET CHANGE IN FUND BALANCE	141,446	1,460,796	**1,602,242**
FUND BALANCE - beginning of year	1,816,216	1,974,711	**3,790,927**
FUND BALANCE - end of year	$ 1,957,662	$ 3,435,507	**$ 5,393,169**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2025

Net change in fund balance, total governmental fund	**$ 1,602,242**
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense	
Capital expenses	**85,887**
Depreciation expense	**(181,081)**
Loss on disposal of capital assets	**(75,868)**
Lease proceeds provide current financial resources to governmental funds, but issuing lease financing increases long-term liabilities in the Statement of Net Position. Repayment are expenditures in the governmental funds, but reduce long-term liabilities in the Statement of Net Position.	
Lease proceeds	**(40,551)**
Lease financing payments	**98,098**
Lease terminations	**39,070**
Contributions to the pension plans after the measurement date are not included on the Statement of Activities	**578,896**
Non-employer contributions received from the District Attorney's Retirement Fund are reported in the statement of activities but not in the revenues of the governmental funds.	**608,100**
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Compensated absences	**(1,034)**
Pension expense	**(833,333)**
Change in net position of governmental activities	**$ 1,880,426**

District Attorney of the Twenty-Second Judicial District
Statement of Fiduciary Net Position
December 31, 2025

	Asset Forfeiture	Bond Forfeiture	Restitution	Total Custodial Funds
ASSETS				
Cash and cash equivalents	$ 807,790	$ 141,747	$ 77,828	**$ 1,027,365**
TOTAL ASSETS	807,790	141,747	77,828	**1,027,365**
NET POSITION				
Restricted for others	807,790	141,747	77,828	**1,027,365**
TOTAL FIDUCIARY NET POSITION	$ 807,790	$ 141,747	$ 77,828	**$ 1,027,365**

The accompanying notes are an integral part of this financial statement.

District Attorney of the Twenty-Second Judicial District
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2025

	Asset Forfeiture	Bond Forfeiture	Restitution	Total Custodial Funds
ADDITIONS				
Restitution	$ -	$ -	$ 580,309	**$ 580,309**
Interest	4,312	1,707	573	**6,592**
TOTAL ADDITIONS	4,312	1,707	580,882	**586,901**
DEDUCTIONS				
Restitution	-	-	580,327	**580,327**
Asset forfeitures	176,262	-	-	**176,262**
Bond forfeitures	-	53,599	-	**53,599**
Interest	1,835	-	-	**1,835**
TOTAL DEDUCTIONS	178,097	53,599	580,327	**812,023**
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(173,785)	(51,892)	555	**(225,122)**
FIDUCIARY NET POSITION - Beginning	981,575	193,639	77,273	**1,252,487**
FIDUCIARY NET POSITION - Ending	$ 807,790	$ 141,747	$ 77,828	**$ 1,027,365**

The accompanying notes are an integral part of this financial statement.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

As provided by Article V. Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty-Second Judicial District (the District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district and is legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Second Judicial District of Louisiana encompasses the parishes of St. Tammany and Washington.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system.

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

Government-wide and Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the District Attorney. The government-wide presentation focuses primarily on the sustainability of the District Attorney as an entity and the change in aggregate financial position resulting from the activities for the calendar period. Governmental activities generally are financed through fines and fees, intergovernmental revenues, and other non-exchange revenues.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of GASB Codification 1300 *Fund Accounting*. Emphasis is now on major funds in governmental categories. The daily accounts and operations of the District Attorney continue to be organized on the basis of a fund and the accounts group, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that compromise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District Attorney considers revenues to be available if they are collected within 60 days of the end of the year. Expenditures generally are recorded when a liability is incurred as under accrual accounting.

The District Attorney reports the following major governmental funds:

1. General Fund — The General Fund was established in compliance with Louisiana Revised Statute 15:571.11. which provides that twelve percent of the fines collected and bonds forfeited be remitted to the District Attorney to defray the necessary expenditures of his office. Additionally, the General Fund of the District Attorney consists of the following:

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

f. Suspended Driver's License Fee - These fees are collected in compliance with Louisiana Revised Statute 32:57.1, which provides that a fee of fifty dollars shall be collected to defray the costs of the prosecuting authority in handling such renewal and issuance of the suspended driver's license.
g. Costs for Prosecution Expenses Fee - These fees are collected in compliance with Louisiana Revised Statute 16:16.2, which provides that a fee of five dollars be taxed against every defendant who is convicted after trial, pleads guilty or nolo contendere, or who forfeits a bond in addition to the fee of ten dollars collected and remitted to the District Attorney in compliance with Louisiana Revised Statute 16.16.1.

2. <u>Special Revenue Fund</u> — This fund is used to account for fees, fines, and costs collected for a specified purpose including the diversionary program operated by the District Attorney or grant amounts received to be used for specific purposes that deal with the prosecution. The special revenue fund of the District Attorney also consists of the following:
    a. Title IV-D Fund - Consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.
    b. Worthless Checks/Diversion Collection Fee Fund - Consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives from the principal to the offense, a prescribed amount upon collection of a worthless check or fees from diverted cases. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.
3. <u>Custodial Funds</u> — Fiduciary fund reporting focuses on resources held for other parties. The only funds accounted for in this category by the District Attorney are custodial funds. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the full accrual basis of accounting. The following custodial funds are utilized by the District Attorney:

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient. in accordance with applicable laws.
b. The Bond Forfeiture Fund is used as a depository for bonds forfeited to the District Attorney's office. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.
c. The Restitution Fund is used as a depository for funds to be distributed to those harmed by receiving worthless checks or for restitution in criminal cases.

Budgetary Accounting

As required by the LA RS 39:1303, the District Attorney adopted a budget for the General Fund and Special Revenue Fund. The budgetary practices include public notice of the proposed budget, public inspection, and a public hearing on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the District Attorney.

The District Attorney's budget was amended one time during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

All budgets were prepared on the cash basis of accounting. All appropriations contained in the budgets lapse at year end.

Cash and Cash Equivalents

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

Capital Assets

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Equity Classifications

Government-wide net position is divided into three components:

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

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

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

1. Non-spendable - Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted - Amounts that can be spent only for specific purposes because of state or federal laws. or externally imposed conditions by granters, creditors or citizens.
3. Committed - Amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision-making authority at the District Attorney's office. Commitments may be established and modified. or rescinded only through ordinances or resolutions approved by the District Attorney.
4. Assigned - Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes.
5. Unassigned - AII amounts not included in other spendable classifications.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Interfund Transactions

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

Compensated Absences

The District Attorney recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The District Attorney uses a Last-In, First-Out (LIFO) method to determine the usage and valuation of vacation and sick leave. Under this method, the most recently accrued leave is assumed to be used first. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation and sick leave*. However, there were no material accumulated vacation or sick leave benefits required to be reported at year end.

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

Leases

The District Attorney is a lessee for noncancellable lease agreements for equipment used for administrative functions. In accordance with GASB Statement No. 87, *Leases*, the District Attorney recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements for those lease contracts with an initial individual value that is material to the financial statements and whose terms call for a lease period greater than one year.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The lease liability is measured at the commencement of the lease at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

- The District Attorney uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the District Attorney uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

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

Deferred Outflows and Inflows of Resources
In addition to assets, the Statement of Net Position will sometimes report a separate section for Deferred Outflows of Resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The District Attorney has one item that meets this criterion related to deferrals of pension expense. In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District Attorney has one item that meets the criterion for this category, deferrals of pension expense.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to pension liabilities and depreciation and amortization expense and useful lives of capital assets.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2026. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: CASH AND CASH EQUIVALENTS

Deposits with Financial Institutions

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party.

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

Deposit balances (bank balances) at December 31, 2025, are secured as follows:

Bank Balance	$	3,044,513
FDIC Insurance		250,000
Pledged Securities		4,196,476
Total	$	4,446,476

As of December 31, 2025, the District Attorney's total bank balance was not exposed to custodial credit risk.

Note 3: INVESTMENTS

Investments of $1,717,995 at December 31, 2025 are in the Louisiana Asset Management Pool Inc. (LAMP)

LAMP is administered by LAMP, Inc., a non-profit organization under the laws of the State of Louisiana. Only local government entities have contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33.2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign current risk for all public entity investments.

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

- Credit risk – LAMP is rated AAAm by Standard & Poor's.

- Custodial credit risk – LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool not the securities that make up the pool; therefore, no disclosure is required.

- Concentration of credit risk – Pooled investments are excluded from the 5 percent disclosure requirement.

- Interest rate risk – LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for US Government floating/variable rate investments. The WAM for LAMP's total investment is 31 days as of December 31, 2025.

- Foreign currency risk – Not applicable

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Note 4: RECEIVABLES

The following is a summary of accounts receivable which management believes are fully collectible at December 31, 2025.

	General Fund	Special Revenue Funds	Total
Fees, fines, and charges for services	$ 46,660	$ -	$ 46,660
Grants and intergovernmental revenues	39,571	370,867	410,438
Pooled cash from custodial funds	-	1,240	1,240
Due from outside parties	-	402,737	402,737
Total	**$ 86,231**	**$ 774,844**	**$ 861,075**

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

Note 5: CAPITAL ASSETS

The following is a summary of changes in capital assets during the year ended December 31, 2025:

	Balance January 1, 2025	Additions	Deletions	Balance December 31, 2025
Capital assets being depreciated				
Improvements	**$ 144, 640**	$ -	$ -	**$ 144,640**
Equipment, furnitures, and fixtures	**672,695**	45,336	-	**718,031**
Financing lease equipment	**89,637**	-	-	**89,637**
Right of use leased vehicles	**489,726**	40,551	(175,683)	**354,594**
Software	**106,326**	-	-	**106,326**
Total capital assets being depreciated	**1,503,024**	85,887	(175,683)	**1,413,228**
Less accumulated depreciation for				
Improvements	**(129,168)**	(2,585)	-	**(131,753)**
Equipment, furnitures, and fixtures	**(390,242)**	(73,927)	-	**(464,169)**
Financing lease equipment	**(89,637)**	-	-	**(89,637)**
Right of Use Leased Vehicles	**(182,441)**	(100,802)	99,815	**(183,429)**
Software	**(102,559)**	(3,767)	-	**(106,326)**
Total less accumulated depreciation	**(894,047)**	(181,081)	99,815	**(975,314)**
Total capital assets, net	**$ 608,977**	**$ (95,194)**	**$ (75,868)**	**$ 437,914**

Note 6: PENSION PLAN

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana (PERS) or the District Attorneys' Retirement System (DARS). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

General Information about the Pension Plans

PERS
Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The District Attorney participates in Plan A.

PERS provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

DARS
The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of the Louisiana Revised Statute (LRS).

Note 6: PENSION PLAN (continued)

Assistant district attorneys must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

The following is a description of the plans and their benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

PERS

Any member of Plan A can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

DARS

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

Note 6: PENSION PLAN (continued)

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.

Members who joined DARS after July 1, 1990, of who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member’s final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits

PERS
For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member’s final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age 60.

DARS
Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and one-half percent for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age 60.

Survivor Benefits

PERS
Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Note 6: PENSION PLAN (continued)

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

DARS
Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

Deferred Retirement Option Plan benefits (DROP)

PERS
Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease.

The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Note 6: PENSION PLAN (continued)

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

DARS

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the System in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the DROP for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to one half of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Note 6: PENSION PLAN (continued)

Cost of Living Adjustments

PERS
The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

DARS
The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of $1.00. In order for the board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

Contributions

PERS
According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2025, the actuarially determined contribution rate was 7.52% of member's compensation for Plan. However, the actual rate for the fiscal year ended December 31, 2025 was 11.00% for Plan A.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the District Attorney were $375,042 for the year ended December 31, 2025.

Note 6: PENSION PLAN (continued)

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the plan years ending and ended June 30, 2026 and 2025, the actual employer contribution rate was 12.25%. For the plan year ending June 30, 2026 and for the plan year ended June 30, 2025, the actuarially determined employer contribution rate was 2.91% and 7.03%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were $400,447 for the year ended December 31, 2025.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2025.

Pension (Asset)/Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the District Attorney reported an (asset)/liability of $(432,476) and $1,022,129 for its proportionate share of the Net Pension (Asset)/Liability (NPA/NPL) of PERS and DARS, respectively. The NPA/NPL for each system was measured as of December 31, 2024 and June 30, 2025, respectively, and the total pension liability used to calculate the NPA/NPL was determined based on an actuarial valuation as of that date. The District Attorney's proportion of the NPA/NPL was based on a projection of the District Attorney's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

As of the most recent measurement date, the District Attorney's proportionate share for each system was:

	PERS	DARS
DA's Proportionate Share	0.430056%	4.474743%
Increase (decrease) from prior year	-0.011380%	0.131520%

Note 6: PENSION PLAN (continued)

For the year ended December 31, 2025, the District Attorney recognized a net total pension expense of $260,074, with a pension benefit of ($16,265) related to PERS and a pension expense of $276,339 related to DARS. These amounts are made up of the following:

Components of Pension Expense (Benefit)	PERS	DARS
DA's pension expenses per the pension plan	$ 369,243	$ 661,028
DA's amortization of actual contributions over its proportionate share of contributions	(2,617)	2,279
DA's amortization of prior year contributions subsequent to the measurement date	(382,891)	(386,968)
Total Pension Expense (Benefit) Recognized by DA	$ (16,265)	$ 276,339

At year end, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS		
Differences between expected and actual experience.	$ 263,921	$ (37,594)
Net difference between projected and actual earnings on pension plan investments.	-	(284,785)
Changes in assumptions.	-	(47,588)
Changes in proportion to NPL.	5,225	(27,449)
The DA's contributions subsequent to the measurement date.	375,042	-
Total PERS	$ 644,188	$ (397,416)

(continued)

Note 6: PENSION PLAN (continued)

DARS				
Differences between expected and actual experience.	$	46,326	$	(86,590)
Changes in assumptions.		-		(15,723)
Net difference between projected and actual earnings on pension plan investments.		-		(958,048)
Differences between the District Attorney's contributions and its proportionate share of contributions.		263,090		(16,601)
The DA's contributions subsequent to the measurement date.		203,854		-
Total DARS	$	513,270	$	(1,076,962)
Total Retirement Systems	$	1,157,458	$	(1,472,878)

Deferred outflows of resources related to pensions resulting from the District Attorney's contributions subsequent to the measurement date totaled $578,896 ($375,042 for PERS and $203,854 for DARS). These amounts will be recognized as a reduction of the NPL in the year ending December 31, 2026.

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

	Amount of Amortization			
Year Ending December 31,		**PERS**		**DARS**
2026	$	136,353	$	378,152
2027	$	386,897	$	(598,547)
2028	$	(436,911)	$	(396,786)
2029	$	(214,609)	$	(150,365)

Note 6: PENSION PLAN (continued)

Actuarial Assumptions

PERS
A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024 are as follows:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry age normal cost
Investment rate of return	6.40% (net of investment expense, including inflation of 2.30%)
Expected remaining service lives	4 years
Projected salary increases	4.75%
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 increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

Note 6: PENSION PLAN (continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

Best estimates of the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2024 is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality.

Note 6: PENSION PLAN (continued)

DARS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

Valuation date	June 30, 2025
Actuarial cost method	Entry age normal cost
Investment rate of return	6.10% net of investment expense
Salary increases	4.50% (2.20% Inflation, 2.30% Merit)
Mortality rates	Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 110% for males and 115% for females, each with full general projection using the MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table fir Genera Above-Median Healthy Retirees multiplies by 110% for males and 115% for females, each with full generational projection using the MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for Non-Safety Disabled Retirees multiples by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.
Expected remaining service lives	4 years
Cost of Living adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2019 through June 30, 2024. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

Note 6: PENSION PLAN (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 7.80% as of June 30, 2025.

Best estimates of real rates of return for each major asset class included in DARS's target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Equities	50.00%	7.50%
Fixed income	42.50%	2.50%
Alternatives	7.50%	4.50%
Totals	100.00%	5.30%
Inflation		2.50%
Expected Real Rate of Return		7.80%

Discount Rate

The discount rate used to measure the total pension liability for PERS and DARS was 6.40% and 6.10%, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuaries. Based on those assumptions, each of 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.

Note 6: PENSION PLAN (continued)

Sensitivity of the Proportionate Share of the NPL to Changes in the Discount Rate.

The following presents the District Attorney's proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the District Attorney's proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS - DA's proportionate share of the net pension liability(asset)	$ 2,207,066	$ (432,476)	$ (2,648,065)
DARS - DA's proportionate share of the net pension liability	$ 4,522,010	$ 1,022,129	$ (1,908,847)

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The District Attorney recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2025, the District Attorney recognized revenue as a result of support received from non-employer contributing entities of $608,100. PERS and DARS received $44,907 and $563,193, respectively, for their participation in the District Attorney's retirement plans.

Pension Plan Fiduciary Net Position

PERS and DARS issue publicly available financial reports that include financial statements and required supplementary information for the systems. Detailed information about each system's fiduciary net position is available in these separately issued financial reports. These reports may be obtained by visiting the Louisiana Legislative Auditor's website at www.lla.la.gov and searching under the Reports section.

Payables to the Pension Plan

At December 31, 2025, the District Attorney had payables to PERS and DARS of $42,184 and $10,605, respectively, for the December 2025 employee and employer legally required contributions.

Note 7: RISK MANAGEMENT

The District Attorney is not involved in any litigation at December 31, 2025, which could have a material effect on its financial statements.

Note 8: ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The State of Louisiana pays a portion of the salaries and benefits of the District Attorney. The District Attorney is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State. For the year ended December 31, 2025, these on-behalf payments have been recorded in the accompanying financial statements, in accordance with GASB Codification Section N50 *Nonexchange Transactions*, as intergovernmental revenues and expenditures as follows:

General Fund:		
State of Louisiana	$	1,799,964
Total on-behalf payments	$	1,799,964

These expenditures are included in personnel services expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

Note 9: LEASES

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

As of December 31, 2025, the combined value of the lease liabilities was $180,788. In determining the present values, the interest rate charged by the lessor was the discount rate, if provided. When the interest rate charged by the lessor was not provided, the District Attorney used its estimated incremental borrowing rate as the discount rate for leases. The recorded value of the right-of-use assets as of the end of the current fiscal year was $354,594 and the accumulated amortization of these assets were $183,429.

Note 9: LEASES (Continued)

Right-of-Use Vehicle Leases

The District Attorney leases 21 vehicles from Enterprise as of December 31, 2025. Each vehicle has a lease term of 3-4 years with the option to renew. The vehicles ownership never transfers to the District Attorney's office. At the end of the lease term, the District Attorney's office typically turns in the vehicle and leases a new one.

As of December 31, 2025, the value of the lease liability was $180,788. The leases have a stated interest rate of 8.45%. During the year, 2 vehicles were turned in and 1 new one was obtained.

The following is a schedule of future minimum lease payments under financing leases. together with the present value of the net minimum lease payments as of December 31, 2025:

Years ending December 31,	Principal	Interest	Total
2026	$ 92,988	$ 10,947	$ 103,934
2027	78,937	3,693	82,630
2028	8,863	212	9,076
Total Minimum Lease Payments	$ 180,788	$ 14,852	$ 195,640

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

District Attorney of the Twenty-Second Judicial District
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgetary Amounts			
	Original	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues				
Program Revenues				
Reimbursement intergovemmental funds	$ 1,600,000	$ 697,964	$ 697,963	$ (1)
Commission on fines and forfeitures	170,000	159,897	163,450	3,553
Bond forfeiture revenue	100,000	143,773	143,773	-
Asset forfeiture revenue	100,000	85,649	85,649	-
Other revenue	725,000	777,575	752,700	(24,875)
Public records revenue	3,000	2,789	2,789	-
Total revenues	2,698,000	1,867,647	1,846,324	(21,323)
Expenditures				
Professional services	90,000	91,837	91,837	-
Office maintenance and supplies	253,103	286,149	259,240	26,909
Automobile	204,200	176,580	(573)	177,153
Occupancy expenditures	83,000	79,470	49,980	29,490
Travel	500	1,543	1,543	-
Other expenditures	312,000	251,262	270,510	(19,248)
Insurance & Cost of Bonds	190,000	129,492	184,694	(55,202)
Lease payments	-	-	115,064	(115,064)
Capital expenditures	5,400	12,038	85,887	(73,849)
Total expenditures	1,138,203	1,028,371	1,058,182	(29,811)
Excess (Deficiency) of Revenue Over Expenditures	1,559,797	839,276	788,142	51,134
OTHER FINANCING SOURCES (USES):				
Lease financing proceeds	-	-	40,551	(40,551)
Operating transfers in	-	-	16,400	(16,400)
Operating transfers out	(1,900,000)	(687,247)	(703,647)	16,400
Net change in fund balance	(340,203)	152,029	141,446	10,583
Fund balance, beginning of year	1,755,648	1,659,638	1,816,216	(156,578)
Fund balance, end of year	**$ 1,415,445**	**$ 1,811,667**	**$ 1,957,662**	**$ (145,995)**

District Attorney of the Twenty-Second Judicial District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual Special Revenue Fund
For the Year Ended December 31, 2025

	Budgetary Amounts			
	Original	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues				
Program revenues				
Grants	$ 209,900	$ 204,347	$ 191,319	$ 13,028
Reimbursement from other sources*	6,402,712	8,737,177	9,431,969	(694,792)
Diversion program	700,000	600,314	600,084	230
Use of money and property	1,303,015	1,362,554	1,383,007	(20,453)
Asset forfeiture federal funds	-	(454,818)	-	(454,818)
Other revenue	221,364	202,465	106,694	95,771
Total revenues	8,836,991	10,652,039	11,713,073	(1,061,034)
Expenditures				
General government:				
Salaries and benefits*	11,129,000	10,230,901	10,627,592	(396,691)
Professional services	115,000	156,987	157,737	(750)
Office maintenance and supplies	61,500	27,936	24,236	3,700
Automobile	500	102	102	-
Occupancy expenditures	42,500	40,857	40,856	1
Travel	2,000	169	169	-
Other expenditures	56,900	49,997	54,172	(4,175)
Insurance and cost of bonds	30,000	28,632	34,660	(6,028)
Total expenditures	11,437,400	10,535,581	10,939,524	(403,943)
Excess (Deficiency) of Revenue Over Expenditures	(2,600,409)	116,458	773,549	$ (657,091)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	1,900,000	687,247	1,096,019	(408,772)
Operating transfers out	-	-	(408,772)	408,772
Net change in fund balance	(700,409)	803,705	1,460,796	(657,091)
Fund balance, beginning of year	757,198	1,603,379	1,974,711	(371,332)
Fund balance, end of year	**$ 56,789**	**$ 2,407,084**	**$ 3,435,507**	**$ (1,028,423)**

Explanation of differences:

The Office does not budget for on-behalf payments made by the State of Louisiana or other governmental agencies.

Intergovernmental revenues - on-behalf payments	$ 1,799,964
Personnel services expense - on-behalf payments	(1,799,964)
Net change in fund balance - budget to GAAP	$ -

District Attorney of the Twenty-Second Judicial District
Schedule of Proportionate Share of Net Pension Liability
for Retirement Systems
Last Ten Fiscal Years

	Employer proportion of the net pension liability (asset)	Employer Proportionate Share of the Net Pension Liablilty (Asset)	Agency's covered payroll	Employers Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
District Attorneys' Retirement System of Louisiana					
2025	4.474743%	$ 1,022,129	$ 3,269,026	31.27%	96.47%
2024	4.340000%	$ 2,087,389	$ 3,039,222	68.68%	92.33%
2023	4.390000%	$ 3,764,872	$ 2,924,181	128.75%	85.85%
2022	4.190000%	$ 4,517,979	$ 2,713,957	166.47%	81.65%
2021	1.570000%	$ 280,027	$ 985,893	28.40%	96.79%
2020	1.550000%	$ 1,224,453	$ 958,752	127.71%	84.86%
2019	1.580000%	$ 507,570	$ 934,419	54.32%	93.13%
2018	1.560000%	$ 502,924	$ 938,277	53.60%	92.92%
2017	1.530000%	$ 413,147	$ 1,002,021	41.23%	93.57%
2016	1.730000%	$ 330,192	$ 916,190	36.04%	95.00%
Parochial Employees' Retirement System of Louisiana					
2025	0.430056%	$ (432,476)	$ 3,409,473	-12.68%	101.97%
2024	0.440000%	$ 420,566	$ 3,196,390	13.16%	98.03%
2023	0.410000%	$ 1,587,172	$ 2,799,333	56.70%	91.74%
2022	0.290000%	$ (1,368,391)	$ 1,939,973	-70.54%	110.46%
2021	0.170000%	$ (289,863)	$ 1,104,141	-26.25%	104.00%
2020	0.160000%	$ 7,439	$ 996,692	0.75%	99.88%
2019	0.170000%	$ 735,130	$ 1,002,692	73.32%	88.86%
2018	0.150000%	$ (113,125)	$ 1,014,380	-11.15%	101.97%
2017	0.150000%	$ 318,753	$ 941,227	33.87%	94.00%
2016	0.130000%	$ 344,282	$ 917,880	37.51%	92.00%

*Amounts presented were determined as of the measurement date.

Notes to Required Supplementary Information

Changes of Assumptions

DARS - For the valuation year June 30, 2025, the projected salary increases decreased from 5% to 4.5%, and the mortality scales were updated to MP2021. For the actuarial valuation for the year ended June 30, 2024 the expected remaining service lives decreased from 5 years to 4 years. For the actuarial valuation for the year ended June 30, 2021, the investment rate of return was decreased from 6.25% to 6.10%, and expected remaining services live decreased from 6 years to 5 years. For the actuarial valuation for the year ended June 30, 2020, the investment rate of return was decreased from 6.50% to 6.25%, and projected salary increases was decreased from 5.50% to 5.00%. For District Attorneys' Retirement System, the investment rate of return was decreased from 6.75% to 6.50% for the valuation year ended June 30, 2018. The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017. The expected remaining service lives were increased from 6 years to 7 years for the year ended June 30, 2016 and decreased from 7 to 6 years for the year ended June 30, 2018.

PERS - The mortality scales were updated to MP2021 for the valuation year ended December 31, 2023. The investment rate of return decreased from 6.50% to 6.40% and inflation decreased from 2.40% to 2.30% for the valuation year ended December 31, 2020. For the Parochial Employees' Retirement System for the valuation year ended December 31, 2018, the investment rate of return decreased from 6.75% to 6.50%, projected salary increases decreased from 5.25% to 4.75% and inflation decreased from 2.50% to 2.40%. For the valuation year ended December 31, 2017, the investment rate of return decreased from 7.00% to 6.75%. For the valuation year ended December 31, 2015, the investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50%.

District Attorney of the Twenty-Second Judicial District
Schedule of Employer Contributions to Retirement Systems
Last Ten Fiscal Years

For the Year Ended December 31,	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
District Attorneys' Retirement System of Louisiana					
2025	$ 400,447	$ 400,447	$ -	$ 3,269,026	12.25%
2024	$ 375,152	$ 375,152	$ -	$ 3,093,890	12.13%
2023	$ 322,001	$ 322,001	$ -	$ 2,994,895	10.75%
2022	$ 263,066	$ 263,066	$ -	$ 2,769,115	9.50%
2021	$ 149,953	$ 149,953	$ -	$ 1,860,207	8.06%
2020	$ 40,043	$ 40,043	$ -	$ 1,001,084	4.00%
2019	$ 24,245	$ 24,245	$ -	$ 934,419	2.59%
2018	$ 5,616	$ 5,616	$ -	$ 938,277	0.60%
2017	$ -	$ -	$ -	$ 1,002,021	0.00%
2016	$ 15,402	$ 15,402	$ -	$ 916,190	1.68%
Parochial Employees' Retirement System of Louisiana					
2025	$ 375,042	$ 375,042	$ -	$ 3,409,473	11.00%
2024	$ 382,891	$ 382,891	$ -	$ 3,332,489	11.49%
2023	$ 367,585	$ 367,585	$ -	$ 3,196,390	11.50%
2022	$ 321,923	$ 321,923	$ -	$ 2,799,333	11.50%
2021	$ 237,647	$ 237,647	$ -	$ 1,939,973	12.25%
2020	$ 135,257	$ 135,257	$ -	$ 1,104,141	12.25%
2019	$ 115,310	$ 115,310	$ -	$ 1,002,692	11.50%
2018	$ 117,097	$ 117,097	$ -	$ 1,014,380	11,50%
2017	$ 117,687	$ 117,687	$ -	$ 941,227	12.50%
2016	$ 119,324	$ 119,324	$ -	$ 917,880	13.00%

*Amounts presented were determined as of the end of the year.

OTHER SUPPLEMENTARY INFORMATION

District Attorney of the Twenty-Second Judicial District
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Agency Head Name: J Collin Sims, District Attorney

Purpose	District Attorney Office	State of Louisiana	Total	
Salary	$ 171,154	$ 55,000	$ 226,154	
Benefits-insurance	22,828	-	22,828	*
Benefits-Retirement	20,966	6,738	27,704	
Total	$ 214,948	$ 61,738	$ 276,686	

*Represents mandatory employer contributions as required by Louisiana Revised Statite 11, Chapter 3

For the year ended December 31, 2025	First Six Month Period Ended June 30, 2025	Second Six Month Period Ended December 31, 2025
Beginning Balance of Amounts Collected (i.e. cash on hand)	$ 2,620,166	$ 3,159,004
Add: Collections		
Asset Forfeitures	125,886	182,447
Bond Forfietures	253,550	178,487
Collection Fees	-	-
Pre-Trial Diversion Program Fees	319,563	280,751
Restitution	156,086	286,059
Worthless Checks	90,989	64,404
Interest Earnings on Collected Balances	2,452	2,691
Subtotal Collections	948,526	994,839
Less: Disbursements To Governments and Nonprofits:		
Bogalusa Police Department	329	192
City of Bogalusa-Karpel	-	2,732
Covington Police Department	-	5,356
Criminal Court Fund St. Tammany Parish-Asset Forfeitures	22,589	61,015
Criminal Court Fund Washington Parish-Asset Forfeitures	1,208	6,225
Criminal Court Fund Washington Parish-Bond Forfeitures	-	1,493
DART-Asset Forfeitures	1,202	3,396
Franklinton Police Department-Asset Forfeitures	582	-
Criminal Court Fund St. Tammany Parish-Bond Forfeitures	-	118,319
Franklinton Police Department	-	-
Indigent Defender Board-Bond Forfeitures	-	95,849
Louisiana District Attorney's Association	-	-
Louisiana State Police- Asset Forfeitures	25,369	15,743
Louisiana State Police- Karpel	-	7,643
LA Department of the Treasury-Karpel	-	3,890
STP Louisiana State Trooper- Diversion	4,400	4,700
State of Louisiana-Karpel	28,490	-
Mandeville Police Department-Asset Forfeitures	767	-
City of Mandeville-Karpel	-	1,165
Pearl River Police Deprtment-Asset Forfeitures	-	19,326
Slidell Police Department	14,491	7,007
St. Tammany Parish Clerk of Court- Asset Forfeitures	1,539	8,989
St. Tammany Parish Clerk of Court- Bond Forfeitures	-	2,475
St. Tammany Parish Government-Karpel	125	1,375
St. Tammany Sheriffs Office- Asset Forfeitures	29,852	151,358
St. Tammany Sheriffs Office- Bond Forfeitures	-	118,319
St. Tammany Sheriffs Office- Karpel	-	1,020
Washington Parish Clerk of Court- Asset Forfeitures	761	946
Washington Parish Clerk of Court- Bond Forfeitures	-	30
Washington Parish Sheriffs Office- Asset Forfeitures	-	848
Washington Parish Sheriffs Office- Bond Forfeitures	-	1,493

Less: Amounts Retained by Collecting Agency				
Asset Forfietures: District Attorney		23,796		67,355
Bond Forfietures: District Attorney		-		143,773
Diversion: District Attorney				
Worthless Checks: District Attorney		12,542		4,924
Collection Fees				
Collection Fees based on Fixed Amount				
Less: Disbursements to Individuals/3rd Party Collection				
Restitution Payments to Individuals (additional detail is not required)		156,186		270,053
Other Disbursements to Individuals and Entities		85,460		90,114
Subtotal Disbursements/Retainage		409,688		1,217,123
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	$	3,159,004	$	2,936,720

For the year ended December 31, 2025	First Six Month Period Ended June 30, 2025	Second Six Month Period Ended December 31, 2025
Receipts From:		
Bond Fees		
St. Tammany Parish Sheriff	$ 95,358	$ 103,920
Washington Parish Sheriff	32,761	23,517
Criminal Court Fees		
Bogalusa City Court	2,072	2,010
East St. Tammany City Court	29,143	27,039
St. Tammany Parish Sheriff	242,390	269,333
Washington Parish Sheriff	21,537	22,161
Subtotal Receipts	$ 423,261	$ 447,980
Ending Balance of Amounts Assessed but Not Received	$ -	$ -

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE

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

To the District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes, 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-Second Judicial District (the District Attorney), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 30, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of 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 District Attorney'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 District Attorney's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Carr, Riggs & Ingram, L.L.C.

Metairie, LA
June 30, 2026

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

To the District Attorney of the Twenty-Second Judicial District
St. Tammany and Washington Parishes, Louisiana

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the District Attorney'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's major federal program for the year ended December 31, 2025. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District Attorney complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of the major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 30, 2026

Federal Grantor/Pass Through Grantor Program Title	Federal Assistance Listing Number	Project Number	Federal Expenditures	Subrecipient
United States Department of Health and Human Services				
Passed through the Louisiana State Department of Social Services				
Child Support Services - Title IV-D	93.563	CFMS 722298	$ 1,293,007	$ -
Total United States Department of Health and Human Services			1,293,007	-
United States Department of Justice				
Passed through the Louisiana Commission on Law Enforcement				
Crime Victim Assistance	16.575	2024-VA-01-8674	9,206	-
Crime Victim Assistance	16.575	2024-VA-04/02/03/01-8599	3,626	-
Crime Victim Assistance	16.575	2023-VA-04/01/02/03-7918	53,085	-
Crime Victim Assistance	16.575	2023-VA-04/02/03/01-8198	24,919	-
Crime Victim Assistance	16.575	2022-VA-04/02/03/01-7484	2,037	-
Crime Victim Assistance	17.575	2023-VA-04-8206	30,831	-
Total for Crime Victim Assistance Program			123,704	-
Violence Against Women Formula Grants	16.588	2024-WF-02-8662	44,071	-
Total for Violence Against Women Formula Grants			44,071	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-DJ-02-8361	23,467	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-DJ-02-8378	25,333	-
Total for Edward Byrne Memorial Justice Assistance Grant Programs			48,800	-
Total Passed through the Louisiana Commission on Law Enforcement			167,775	-
Total United States Department of Justice			92,871	-
		Total Federal Expenditures	**$ 1,509,582**	**$ -**

Notes to the Schedule of Expenditures of Federal Awards

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity for the District Attorney of the 22nd Judicial District under prograrns of the federal grant activity for the year ended December 31, 2025. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B - Subrecipients

There were no amounts passed through to subrecipents during the fiscal year ending December 31, 2025.

Note C - Summary of Significant Accounting Policies

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

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

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

Total Federal Expenditures	$ 1,509,582
Non-Federal Grant and Contributions	64,744
Total Grants and Contributions Revenue	$ 1,574,326

SECTION I–SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued:	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
c. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Type of auditor's report issued:	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
3. Identification of the major programs:	

Name of Federal Awards (or Cluster)	CFDA No.
Child Support Services	93.563

4. Dollar threshold used to distinguish between type A and type B programs	$1,000,000
5. Auditee qualified as a low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – PRIOR FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

No matters were reported.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Honorable J. Collin Sims
District Attorney
District Attorney of the 22nd Judicial District
Covington, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the District Attorney of the 22nd Judicial District (the District Attorney) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The District Attorney is responsible for those C/C areas identified in the SAUPs.

The District Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes

The procedures and associated results are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the District Attorney's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the District Attorney's operations:

   i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

      Results: No exceptions were found as a result of applying the above procedure.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

Results: No exceptions were found as a result of applying the above procedure.

iii. ***Disbursements***, including processing, reviewing, and approving

Results: No exceptions were found as a result of applying the above procedure.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: No exceptions were found as a result of applying the above procedure.

v. ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Results: No exceptions were found as a result of applying the above procedure.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: No exceptions were found as a result of applying the above procedure.

vii. ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Results: No exceptions were found as a result of applying the above procedure.

viii. ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

Results: No exceptions were found as a result of applying the above procedure.

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the District Attorney's ethics policy.

Results: Exception noted. The entity's ethics policy does not include (1) the prohibitions as defined in Louisiana Revised Statute (R.S) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the District Attorney's ethics policy.

x. **Information Technology 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 found as a result of applying the above procedure.

xi. **Prevention of Sexual Harassment,** including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: No exceptions were found as a result of applying the above procedure.

2) Bank Reconciliations

A. Obtain a listing of District Attorney bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the District Attorney's main operating account. Select the District Attorney's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

Results: No exceptions were found as a result of applying the above procedure.

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Results: No exceptions were found as a result of applying the above procedure.

ii. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Results: No exceptions were found as a result of applying the above procedure.

iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the above procedure.

3) Collections (excluding electronic funds transfers)

A. 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: No exceptions were found as a result of applying the above procedure.

B. 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:

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

ii. 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 found as a result of applying the above procedure.

iii. 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 found as a result of applying the above procedure.

iv. 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 found as a result of applying the above procedure.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Results: No exceptions were found as a result of applying the above procedure.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #2A (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). Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of applying the above procedure.

iv. 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 and the cash is stored securely in a locked safe or drawer).

Results: No exceptions were found as a result of applying the above procedure.

v. Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of applying the above procedure.

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

A. 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: No exceptions were found as a result of applying the above procedure.

B. For each location selected under #4A 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:

i. 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 found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

iii. 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 found as a result of applying the above procedure.

iv. 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 found as a result of applying the above procedure.

v. Only the employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or other electronic means.

Result: No exceptions were found as a result of applying the above procedure.

C. For each location selected under #4A above, obtain the District Attorney'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:

Results: No exceptions were found as a result of applying the above procedure.

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the District Attorney, and

Results: No exceptions were found as a result of applying the above procedure.

ii. Observe whether disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #4B, as applicable.

Results: No exceptions were found as a result of applying the above procedure.

D. Using the District Attorney's main operating account and the month selected in Bank Reconciliations procedure #2A above, randomly select 5 non-payroll related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the District Attorney's policy, and (b) approved by the required number of authorized signers per the District Attorney's policy.

Results: No exceptions were found as a result of applying the above procedure.

5) Credit Cards/Debit Cards/Fuel Card/P-Cards

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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: No exceptions were found as a result of applying the above procedure.

B. 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:

Results: No exceptions were found as a result of applying the above procedure.

i. 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 (or electronically approved), by someone other than the authorized card holder.

Results: No exceptions were found as a result of applying the above procedure.

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

Results: No exceptions were found as a result of applying the above procedure.

C. Using the monthly statements or combined statements selected under #5B 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 it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the above procedure.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #8C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Results: No exceptions were found as a result of applying the above procedure.

6) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Results: No exceptions were found as a result of applying the above procedure

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov).

Results: No exceptions were found as a result of applying the above procedure.

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of applying the above procedure.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

Results: No exceptions were found as a result of applying the above procedure.

iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of applying the above procedure.

7) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

Results: No exceptions were found as a result of applying the above procedure.

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

Results: No exceptions were found as a result of applying the above procedure.

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Ruler Charter);

Results: No exceptions were found as a result of applying the above procedure.

iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented); and

Results: No exceptions were found as a result of applying the above procedure.

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the above procedure.

8) Payroll and Personnel

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Results: No exceptions were found as a result of applying the above procedure.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #8A above, obtain attendance records and leave documentation for the pay period, and:

Results: No exceptions were found as a result of applying the above procedure.

i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Results: No exceptions were found as a result of applying the above procedure.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

Results: No exceptions were found as a result of applying the above procedure.

iii. Observe any leave accrued or taken during the pay period is reflected in the District Attorney's cumulative leave records.

Results: No exceptions were found as a result of applying the above procedure.

iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were found as a result of applying the above procedure.

C. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the District Attorney's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to District Attorney policy.

Results: No exceptions were found as a result of applying the above procedure.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were found as a result of applying the above procedure.

9) Ethics

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Results: No exceptions were found as a result of applying the above procedure.

ii. Observe whether the District Attorney maintains documentation which demonstrates each employee and official were notified of any changes to the District Attorney's ethics policy during the fiscal period, as applicable.

Results: No exceptions were found as a result of applying the above procedure.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S.42:1170

Results: No exceptions were found as a result of applying the above procedure.

10) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the District Attorney reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the District Attorney is domiciled as required by R.S. 24:523.

Results: Not applicable as there were no misappropriations noted.

B. Observe the District Attorney has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of applying the above procedure.

11) Information Technology Disaster Recovery/ Business Continuity

A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

i. Obtain and inspect the District Attorney's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

ii. Obtain and inspect the District Attorney's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

iii. Obtain a listing of the District Attorney computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the terminated list of employees obtained in Payroll and Personnel procedure #8C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #8A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S 42:1267. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment

Results: We performed the procedure and discussed the results with management.

12) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #8A above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: No exceptions were found as a result of applying the above procedure.

B. Observe the District Attorney has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the District Attorney's premises if the District Attorney does not have a website).

Results: No exceptions were found as a result of applying the above procedure.

C. Obtain the District Attorney's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

Results: No exceptions were found as a result of applying the above procedure.

i. Number and percentage of public servants in the agency who have completed the training requirements;

Results: No exceptions were found as a result of applying the above procedure.

ii. Number of sexual harassment complaints received by the agency;

Results: No exceptions were found as a result of applying the above procedure.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Results: No exceptions were found as a result of applying the above procedure.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Results: No exceptions were found as a result of applying the above procedure.

v. Amount of time it took to resolve each complaint.

Results: No exceptions were found as a result of applying the above procedure.

We were engaged by District Attorney to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, 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.

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

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

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 30, 2026

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RE: Management's Response to Statewide Agreed-Upon Procedures
Office of the District Attorney of the 34th Judicial District

Dear Sirs and Madams:

The District Attorney of the 22nd Judicial District will review policies and procedures regarding the comments for each financial function and make appropriate changes in each area that are cost effective and within our budget constraints.

Sincerely,

J. Collin Sims
District Attorney

Elizabeth Authement
Executive Assistant District Attorney