

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**SHANNA JONES, CPA**  
**WINNFIELD, LOUISIANA**

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**TABLE OF CONTENTS**  
**DECEMBER 31, 2022**

	Page
Affidavit	1
Management’s Discussion and Analysis	2
Independent Auditor’s Report	6
Statement of Net Position	10
Statement of Activities	12
Balance Sheet - Governmental Funds	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Fiduciary Net Position - Custodial Fund	17
Statement of Changes in Fiduciary Net Position - Custodial Fund	18
Notes to the Financial Statements	19
Required Supplementary Information	
Budgetary Comparison Schedule-General Fund	41
Budgetary Comparison Schedule-Title IV-D Fund	42
Schedule of Proportionate Share of the Net Pension Liability	43
Schedule of Pension Contributions	44
Other Supplementary Information	
Schedule of Compensation for Agency Head	46
Justice System Funding Schedule--Collecting/Disbursing Entity	47
Justice System Funding Schedule--Receiving Entity	48

**DISTRICT ATTORNEY**  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

TABLE OF CONTENTS (CONTINUED)  
DECEMBER 31, 2022

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	49
Schedule of Findings	51
STATEWIDE AGREED-UPON PROCEDURES:	
Independent Accountant's Report on Applying Agreed-Upon Procedures	52
Louisiana Agreed-upon Procedures Representation Form	63

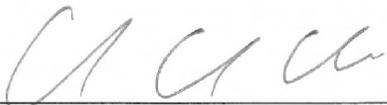
DISTRICT ATTORNEY  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS  
DECEMBER 31, 2022

Legislative Auditor  
P O Box 94397  
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, R Christopher Nevils, District Attorney of the Eighth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eighth Judicial District, at December 31, 2022 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board



R. Christopher Nevils, District Attorney

Sworn to and subscribed before me, this 2<sup>nd</sup> day of June, 2023



Notary Public Signature



Notary Public Printed Name

151740

Notarial Commission

at death

Expiration Date of Notarial Commission

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2022**

The Management's Discussion and Analysis of the District Attorney of the Eighth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eighth Judicial District's financial activities for the year ended December 31, 2022. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eighth Judicial District's financial statements, which begin on page 10.

**FINANCIAL HIGHLIGHTS**

The District Attorney of the Eighth Judicial District's Net Position decreased during 2022 by \$50,527. The District Attorney had cash, cash equivalents and investments of \$13,458 as of December 31, 2022, which represents a decrease of \$43,414 from prior year end. This decrease in cash appears to be primarily the result of increases in Expenses.

During the current fiscal year end, Operating Grants and Contributions increased by \$256 over prior year while Transfers from the Winn Parish Police Jury increased by \$7,456. Fines, Fees and Charges for Services decreased by \$31,905. Expenses increased in the current year by \$23,928. This increase was primarily related to operating expenses. Health insurance continues to increase, and the contributions required for DA retirement increased as well. Deferred Compensation matching also began during the year for attorneys.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

These financial statements consist of three sections: Management's Discussion and Analysis (this section), the Basic Financial Statements (including the notes to the financial statements), and Supplementary Information.

**Basic Financial Statements**

This annual report consists of a series of financial statements: The Statement of Net Position and the Statement of Activities (on pages 10 and 12) provide information about the activities of the District Attorney of the Eighth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the District Attorney's net position and changes in them. You can think of the District Attorney's net position, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net position are one indicator of whether its financial health is improving or deteriorating.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2022**

Fund financial statements start on page 13. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

**FINANCIAL ANALYSIS OF THE ENTITY**

Summary of the  
Statement of Net Position  
As of Year End

	2022	2021
Current and other assets	\$ 41,661	\$ 100,529
Capital Assets, Net	84,750	18,701
Deferred Outflows	207,301	158,841
Total Assets and Deferred Outflows	333,712	278,071
Current Liabilities	18,274	24,207
Net Pension Liability	130,632	( 8,501)
Compensated Absences Payable	11,125	10,275
Right of Use Liabilities	74,694	-
Deferred Inflows	142,966	245,542
Total Liabilities and Deferred Inflows	377,691	271,523
Net Position		
Net Investment in Capital Assets	10,056	18,701
Restricted	-	-
Unrestricted	( 54,035)	( 12,153)
Total Net Position	\$( 43,979)	\$ 6,548

Net position of the District Attorney of the Eighth Judicial District's decreased by \$50,527 from the previous fiscal year. The decrease in net position appears to be primarily related to the increase of operating and payroll related expenses.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2022**

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position

	For the Year Ended	
	2022	2021
Governmental Activities:		
Judicial Function		
Program Revenues		
Fines, Fees and Charges for Services	\$ 111,168	\$ 143,073
Operating Grants and Contributions	242,328	242,072
Capital Grants and Contributions	-	-
General Revenues	30,066	28,971
Total Revenues	383,562	414,116
Expenses	( 760,179)	( 736,251)
Excess/(Deficiency) before Transfers	( 376,617)	( 322,135)
Transfers from Police Jury	326,090	318,634
Change in Net Position	\$( 50,527)	\$ ( 3,501)

The District Attorney of the Eighth Judicial District's total revenues decreased by \$30,554 over the previous year balances. The total cost of all programs and services increased by \$23,928 from the previous year balances.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital Assets

At the end of 2022, the District Attorney of the Eighth Judicial District had \$10,056, net of depreciation, amortization, and related debt/liability, invested in various office equipment and improvements of capital assets as well as right of use assets (SBITs). (See table below.) This amount represents a net decrease (including additions and retirements) of \$8,645 from the previous year, which is primarily depreciation expense for the year.

Summary of  
Capital Assets at Year End  
(Net of Depreciation)

	2022	2021
Buildings and Improvements	\$ 4,112	\$ 5,874
Equipment, Furniture & Fixtures	5,944	12,827
Subtotal	\$ 10,056	\$ 18,701
Right of Use Assets	\$ 74,694	\$ -
Right of Use Liabilities	74,694	-
Subtotal	\$ -	\$ -

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2022**

**Debt and Other Liabilities**

The District Attorney of the Eighth Judicial District had \$11,125 in compensated absences payable outstanding at year end compared to \$10,275 at the previous year end, an increase of \$850.

There was no new debt noted during year, other than liability related to the lease/SBITs.

**VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS**

The Budgetary Comparison Schedules show actual revenues and other financing sources exceeded budgeted revenues and other financing sources by \$5,665 which appears to be due primarily due to Fines, Fees and Charges income being slightly more than expected. Actual expenditures and other financing uses were \$67,141 less than budgeted amounts primarily due to operating services, travel, and capital outlay being less than projected.

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

The District Attorney of the Eighth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (state grants and contributions)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Eighth Judicial District does not expect any significant changes in next year's results as compared to the current year.

**CONTACTING THE DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT'S MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eighth Judicial District's finances and to show the District Attorney of the Eighth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact R. Christopher Nevils, District Attorney, Post Office Drawer 1374, Winnfield, Louisiana 71483.

# *Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

## INDEPENDENT AUDITOR'S REPORT

Honorable R Christopher Nevils  
District Attorney  
of the Eighth Judicial District  
Winnfield, Louisiana 71483

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District (the "District Attorney"), a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2022, 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 my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, as of December 31, 2022, and the respective changes in financial position, and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney'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 Financial Statements***

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Louisiana Governmental Audit Guide* 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, *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*, I:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 2 through 5 and Budgetary Comparison Schedules on pages 41 and 42 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

My audit was conducted for the purpose of forming opinions on financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer (the "Schedule of Compensation for Agency Head") presented on page 46 and the Justice System Funding Schedules for Collecting/Disbursing and for Receiving Entities presented on pages 47 and 48, respectively, while listed in the Table of Contents as Supplementary Information are presented for purposes of additional analysis and are not required parts of the basic financial statements but are required by Act 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session and by Act 87 of the Louisiana 2020 Legislative Session. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation for Agency Head and the Justice System Funding Schedules for Collecting/Disbursing and for Receiving Entities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As allowed by Louisiana R.S. 24:513, the Louisiana Legislative Auditor has required governmental entities with public funds of \$500,000 or more to have certain agreed-upon procedures performed as included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The District Attorney's management is responsible for those control and compliance (C/C) areas identified in the SAUPs, see pages 52-62. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report presented on pages 63-66. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

In accordance with *Government Auditing Standards*, I have also issued a reported dated June 2, 2023, on my consideration of the District Attorney of the Eighth Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to

describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Eighth Judicial District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Shanna Jones".

Shanna Jones, CPA  
Winnfield, Louisiana  
June 2, 2023

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

STATEMENT OF NET POSITION  
DECEMBER 31, 2022

**Assets:**

Current Assets:

Cash Equivalents	\$ 11,090
Investments	2,368
Receivables	23,823
Prepaid Expenses	<u>4,380</u>
Total Current Assets	41,661

Non-Current Assets:

Capital Assets	
Depreciable, Net	10,056
Right of Use Assets, Net	<u>74,694</u>
Total Non-Current Assets	84,750

Total Assets	<u>126,411</u>
--------------	----------------

**Deferred Outflows:**

Pension Related:

Louisiana District Attorneys Retirement System	168,868
Parochial Employees' Retirement System	<u>38,433</u>
Total Deferred Outflows	207,301

Total Assets & Deferred Outflows	333,712
----------------------------------	---------

**Liabilities:**

Current Liabilities:

Accounts Payable	3,617
Accrued Expenses	<u>14,657</u>
Total Current Liabilities	18,274

Non-Current Liabilities:

Compensated Absences	11,125
Right of Use Liabilities	74,694
Net Pension Liability/(Asset):	
Louisiana District Attorneys Retirement System	269,684
Parochial Employees' Retirement System	<u>( 139,052)</u>
Total Non-Current Liabilities	216,451

Total Liabilities	<u>234,725</u>
-------------------	----------------

(Continued)

**DISTRICT ATTORNEY**  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

STATEMENT OF NET POSITION (continued)  
DECEMBER 31, 2022

**Deferred Inflows:**

Pension Related:

Louisiana District Attorneys Retirement System	10,563
Parochial Employees' Retirement System	<u>132,403</u>
Total Deferred Inflows	142,966

Total Liabilities and Deferred Inflows 377,691

**Net Position:**

Net Investment in Capital Assets	10,056
Unrestricted	<u>( 54,035)</u>

Total Net Position \$ ( 43,979)

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

Concluded

**DISTRICT ATTORNEY  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u>
		<u>Fines, Fees &amp; Charges for Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Revenue &amp; Changes in Net Position Government Activities</u>
Governmental Activities:				
Judicial	\$ 760,179	\$ 111,168	\$ 242,328	\$ ( 406,683)
General Revenues:				
				25,909
				2,442
				105
				1,610
				<u>326,090</u>
				<u>356,156</u>
				( 50,527)
				<u>6,548</u>
				<u><u>\$ ( 43,979)</u></u>

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

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**DECEMBER 31, 2022**

	General	Title IV-D	Worthless Checks	Total
<b>Assets:</b>				
Cash and Equivalents	\$ 11,090			\$ 11,090
Investments	2,368			2,368
Receivables	8,117	\$ 15,706		23,823
Prepaid Expenses	4,380			4,380
Due To/(From)	15,706	( 15,706)	-	-
Total Assets	41,661	-	-	41,661
<b>Liabilities:</b>				
Accounts Payable	3,617			3,617
Accrued Expenses	14,657	-	-	14,657
Total Liabilities	18,274	-	-	18,274
<b>Fund Balance:</b>				
Nonspendable	4,380			4,380
Unassigned	19,007			19,007
Total Fund Balances	23,387	-	-	23,387
Total Liabilities & Fund Balances	\$ 41,661	\$ -	\$ -	\$ 41,661

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

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
DECEMBER 31, 2022

Total Fund Balances for the Governmental Funds at December 31, 2022		\$ 23,387
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
Deferred Outflows—Pension Related		
District Attorneys’ Retirement System		168,868
Parochial Employees’ Retirement System		38,433
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Depreciable	122,199	
Less: Accumulated Depreciation	( 112,143)	10,056
Right of Use Assets	74,694	
Less: Accumulated Amortization	( - )	74,694
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Net Pension (Liability)/Asset		
District Attorneys’ Retirement System		( 269,684)
Parochial Employees’ Retirement System		139,052
Deferred Inflows—Pension Related		
District Attorneys’ Retirement System		( 10,563)
Parochial Employees’ Retirement System		( 132,403)
Compensated Absences		( 11,125)
Right of Use Liabilities		<u>( 74,694)</u>
Total Net Position of Governmental Activities at December 31, 2022		<u>\$ ( 43,979)</u>

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

**DISTRICT ATTORNEY**  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
<b>Revenues:</b>				
Fines, Fees & Charges for Services	\$ 110,025		\$ 1,143	\$ 111,168
Intergovernmental	30,000	\$ 212,328		242,328
Miscellaneous:				
Interest Earned	105			105
Other	<u>1,610</u>			<u>1,610</u>
Total Revenues	141,740	212,328	1,143	355,211
<b>Expenditures:</b>				
Judicial—Current:				
Personnel & Related	628,395			628,395
Operating Services	169,255			169,255
Travel & Other	11,280			11,280
Capital Outlay	<u>-</u>			<u>-</u>
Total Expenditures	<u>808,930</u>	<u>-</u>	<u>-</u>	<u>808,930</u>
Excess of Revenues over Expenditures	(667,190)	212,328	1,143	(453,719)
<b>Other Financing Sources/(Uses):</b>				
Transfers from Police Jury	326,090			326,090
Transfers In (Out)	213,471	( 212,328)	( 1,143)	-
Right of Use Assets	<u>74,694</u>	<u>-</u>	<u>-</u>	<u>74,694</u>
Total Other Financing Sources/(Uses)	614,255	( 212,328)	( 1,143)	400,784
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing (Uses)	( 52,935)	-	-	( 52,935)
Fund Balances—December 31, 2021	<u>76,322</u>	<u>-</u>	<u>-</u>	<u>76,322</u>
Fund Balances—December 31, 2022	<u>\$ 23,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,387</u>

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

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2022

Net Change in Fund Balances—Governmental Funds \$ ( 52,935)

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 the assets  
 is allocated over their estimated useful lives as depreciation  
 expense. The cost of Capital Assets recorded in the current  
 period is -

Depreciation expense on Capital Assets is reported in the  
 Government-wide Financial Statements, but does not require  
 the use of current financial resources and is not reported in the  
 Fund Financial Statements. Current year depreciation expense is ( 8,645)

In the Statement of Activities, only the Gain/(Loss) on the Disposal  
 of Assets is reported, whereas in the Governmental Funds, the  
 Proceeds from a Sale increases financial resources thus the Change  
 in Net Assets differs from the Change in Fund Balance by the  
 portion of the assets disposed of that have not been depreciated. -

Long term liabilities do not require the use of current financial  
 resources and therefore are not reported as expenditures in  
 the Governmental Funds:

Decrease/(Increase) in Compensated Absences ( 850)

Non-employer Contributions to Cost-sharing Pension Plan:  
 District Attorneys' Retirement System 25,909  
 Parochial Employees' Retirement System 2,442

Pension Expense/(Benefit):  
 District Attorneys' Retirement System ( 64,377)  
 Parochial Employees' Retirement System 47,929

Net Change in Net Position per Statement of Activities \$ ( 50,527)

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

**DISTRICT ATTORNEY**  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUND  
ASSET FORFEITURE FUND  
DECEMBER 31, 2022

Assets:	
Cash	\$ <u>3,694</u>
Total Assets	<u>3,694</u>
Liabilities:	
Due to Others	<u>3,694</u>
Total Liabilities	<u>3,694</u>
Net Position	\$ <u><u>-</u></u>

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

**DISTRICT ATTORNEY**  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –  
CUSTODIAL FUND  
ASSET FORFEITURE FUND  
DECEMBER 31, 2022

Additions:	
Forfeitures	\$ <u>      -</u>
Total Additions	<u>          -</u>
Deductions:	
Disbursements	<u>          -</u>
Total Deductions	<u>          -</u>
Change in Net Position	<u><u>      -</u></u>
Beginning Net Position	<u>          -</u>
Ending Net Position	<u><u>      -</u></u>

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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

**B. Reporting Entity**

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Winn Parish Police Jury. The Police Jury funds maintaining and operating the parish building in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the Police Jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Policy Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories governmental and fiduciary, as follows:

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose, provided it is expended or transferred in accordance with state and federal laws and according to District Attorney's policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eighth Judicial District consist of the following:

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

Worthless Checks Collection Fee Fund (Worthless Checks) - 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. 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.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These 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 do use the modified accrual basis of accounting. The agency fund of the District Attorney consists of the following:

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.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets & Liabilities at the fund financial statement level.

The Government-Wide Financial Statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the Governmental Activities of the Government-Wide Financial Statements are prepared. Therefore, Governmental Fund Financial Statements include reconciliation with brief explanations to better identify the relationship between the Government-wide statements and the statements for governmental funds.

Fund Financial Statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds as defined by GASB Statement No. 54 rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**Revenues**

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**Due To/(From)**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

**Other Financing Sources/(Uses)**

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

**E. Budgetary Accounting**

Formal budgetary accounting is employed as a management control. The District Attorney of the Eighth Judicial District prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

**F. Assets Liabilities and Equity**

**Cash and Cash Equivalents**

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments that, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

#### Investments

Investments are limited by LA R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

#### Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

#### Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. As of December 31, 2022, no amount was considered to be uncollectible, therefore no provision for uncollectible accounts was deemed necessary.

#### Capital Assets and Right of Use Assets/(Liabilities)

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eighth Judicial District is charged as an expense against operations in the Statement of Activities. Capital Assets Net of Accumulated Depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight-line method over the estimated useful life of the assets, generally 10 to 40 years for buildings improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized. Right of Use Assets are classified as another line item with capital assets. Formerly classified as leases or subscription-based information technology expenses, GASB Statement Nos. 87, *Leases*, and 96, *Subscription-Based Information Technology Arrangements*, require the net present value of the underlying right of use asset to be amortized over the life of the asset or lease term. The related liability is also recorded and is reduced as paid. Exceptions are allowed when the terms are cancelable or less than 12 months, in those cases the items remain lease or subscription expenses.

#### Compensated Absences

Full-time employees of the District Attorney of the Eighth Judicial District earn 96 hours of annual compensated leave each year. Upon termination, an employee is compensated for up to 80 hours of said unused annual leave at the employee's hourly rate of pay at the time of termination.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Equity Classifications

In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.

Restricted Net Position—Net Position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other components of Net Position that do not meet the definition of “restricted” or “invested in capital assets.”

The District Attorney typically uses restricted net position amounts first when expenditure is incurred for purposes for which amounts of either of these net position classifications could be used.

In the Fund Financial Statements, governmental fund equity is classified as fund balance. As required the District Attorney implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
2. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
3. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (District Attorney); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
4. Assigned fund balance - amounts that do not meet the criteria to be classified as restricted or committed that a government intends to use for a specific purpose; intent

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022

can be expressed by the governing body (District Attorney) or body to which the governing body delegates the authority;

5. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The District Attorney establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. The District Attorney typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

Pension Plan— The District Attorney is a participating employer in two cost-sharing, multiple-employer, public employee retirement systems (PERS) as described in Note 8. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plans' fiduciary net positions have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plans. A separate audited report on each of the plans is available on the Louisiana Legislative Auditor's website.

#### G. Estimates

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

#### H. New Standards Adopted

As required, the District Attorney adopted GASB Statement Nos. 87, *Leases*, and 96, *Subscription Based Information Technology Arrangements*, during the fiscal year ended December 31, 2022. See Notes 4 and 6.

### NOTE 2—DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

#### A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law, the District Attorney of the Eighth

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state-chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Custodial risk for deposits is the risk that in the event of failure of a depository financial institution, the District Attorney's deposits may not be recovered; they may not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits 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 pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits of \$24,141 as of December 31, 2022, were fully secured by FDIC insurance. The District Attorney does not have a policy for custodial credit risk.

**B. Investments**

The District Attorney of the Eighth Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. On December 31, 2022, investments held by the District Attorney consist of \$2,368 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District Attorney is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. 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 LA – R.S. 33:2955.

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 U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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.

**NOTE 3—ACCOUNTS RECEIVABLE**

The following is a summary of accounts receivable on December 31, 2022.

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Fines, Fees & Charges for Services	\$ 5,617		\$ -	\$ 5,617
Intergovernmental Revenues	<u>2,500</u>	<u>\$ 15,706</u>		<u>18,206</u>
Total	<u>\$ 8,117</u>	<u>\$ 15,706</u>	<u>\$ -</u>	<u>\$ 23,823</u>

**NOTE 4—CAPITAL ASSETS**

A summary of District Attorney of the Eighth Judicial District’s capital assets as of December 31, 2022, is as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/22</u>
Capital Assets—Depreciable:				
Buildings & Improvements	\$ 17,622	\$ -	\$ -	\$ 17,622
Equipment, Furniture & Fixtures	<u>105,777</u>	<u>-</u>	<u>( 1,200)</u>	<u>104,577</u>
Subtotal	123,399	-	( 1,200)	122,199
Less: Accumulated Depreciation	<u>( 104,698)</u>	<u>( 8,645)</u>	<u>1,200</u>	<u>(112,143)</u>
Capital Assets—Depreciable Net	18,701			10,056
Right of Use Assets				
Subscriptions	-	74,694	-	74,694
Less: Accumulated Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Right of Use Assets—Net	-	74,694	-	74,694
Total Capital Assets, Net	<u>\$ 18,701</u>			<u>\$ 84,750</u>

Depreciation expense of \$8,645 for the year ended December 31, 2022, was charged to the Judicial function in the Government-Wide Statement of Activities. See Note 6 for additional details on Right of Use Assets.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 5—DUE TO/(FROM) FUNDS**

The following is a summary of interfund payables and receivables categorized as Due To/(From) on December 31, 2022.

Fund	Due To	Due From
General	\$ 15,706	
Title IV-D	-	\$ 15,706
Worthless Checks	-	-

**NOTE 6—RIGHT OF USE ASSETS/LIABILITIES**

During the fiscal year ended December 31, 2022, the District Attorney implemented GASB 87, *Leases*, as required and early implemented GASB 96, *Subscription-Based Information Technology Agreements*. In reviewing their contracts none appeared to be leases as defined by GASB 87; however, three contracts appeared to qualify as SBITs, Subscription-Based Information Technology Agreements as defined by GASB 96. These contracts were for 1) broadband/internet/fax, 2) technical support/host/back up, and 3) Voice Plan/Phone all through one vendor. Each appeared to have a noncancellable term of 36 months and imputed interest rate of 1.5% monthly. Contracts 2 and 3 had payments began in January 2023 while contract 1's payments began in March 2023.

	Contract 1	Contract 2	Contract 3	Total
Net Present Value	\$ 21,712	\$ 36,967	\$ 16,015	\$ 74,694
Payment-monthly	785	1,336	579	
Amortization fiscal year end December 31:				
2023	6,031	12,322	5,338	
2024	7,237	12,322	5,338	
2025	7,237	12,323	5,339	
2026	1,207			

GASB 96 requires these right of use assets and the related liabilities to be recorded at their net present value for Government-wide Financial Statements (GWFS)'s Statement of Net Position; however, on the Fund Financial Statements (FFS) they appear as Operating Expenses and Other Financing Sources. These assets will be amortized over the terms of their leases on the GWFS as listed by fiscal year above. The GWFS liabilities will be reduced by the principal payments each year while the interest will be expensed. On FFS the principal and interest payments on the liability will be shown like a Debt Service payment as ROU-Principal and ROU-Interest. The breakdown of payments by principal and interest are as follows:

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Year ended	Contract 1		Contract 2		Contract 3	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 4,915	\$ 2,934	\$ 10,197	\$ 5,840	\$ 4,418	\$ 2,530
2024	6,951	2,468	12,192	3,845	5,282	1,666
2025	8,311	1,109	14,578	1,459	6,315	633
2026	1,535	35				
<b>Total</b>	<b>\$ 21,712</b>	<b>\$ 6,546</b>	<b>\$ 36,967</b>	<b>\$ 11,144</b>	<b>\$ 16,015</b>	<b>\$ 4,829</b>

**NOTE 7—COMPENSATED ABSENCES**

On December 31, 2022, employees of the District Attorney of the Eighth Judicial District had accumulated \$11,125 in annual compensated leave benefits.

**NOTE 8—PENSION PLANS**

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys’ Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

**A. District Attorneys’ Retirement System**

*Plan Description*—The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and all District Attorneys both of which are not currently receiving retirement benefits from any publicly funded retirement system within the state are required to participate in the System.

Members who joined the system before July 1,1990, and who have elected not to be covered by the subsequent provisions, are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, or if they have thirty 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 sixty if they have at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Members who retire prior to age sixty with less than twenty-three years of service credit receive a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-two who have less than eighteen years of service receive a retirement benefit reduced 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (225) 267-4824 or in the web at [www.ladars.org/GASB.html](http://www.ladars.org/GASB.html) or [www.la.la.gov](http://www.la.la.gov).

*Funding Policy*—Plan members are required by state statute to contribute 8.00% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate which is based on annual covered payroll was 9.5% from July 1, 2021 through December 31, 2022. Contributions to the system include 2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's employer contributions to the System for the years ended December 31, 2022, 2021 and 2020 were \$15,390 \$10,802, and \$5,991, respectively, equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*—As of December 31, 2022, the District Attorney reported a liability of \$269,684 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

contributions of all participating employers, actuarially determined. As of June 30, 2022, the District Attorney's proportion was .250%, which was an increase of 0.007% from its proportion measured as of June 30, 2021. For the year ended December 31, 2022, the District Attorney recognized pension expense/(benefit) of (\$64,377) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

As of December 31, 2022, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 19,074	\$ 8,436
Changes of assumptions	58,497	-
Net difference between projected and actual earnings on pension plan investments	80,508	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,094	2,127
Employer contributions subsequent to the measurement date	<u>7,695</u>	<u>-</u>
Totals	\$ 168,868	\$ 10,563

The District Attorney reported a total of \$7,695 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2022, which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2023	\$ 44,153
2024	32,365
2025	28,470
2026	<u>45,622</u>
Total	<u>\$ 150,610</u>

*Actuarial Methods and Assumptions*—A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10% net of investment expense, excluding inflation
Projected Salary Increases	5.0 % (2.2% Inflation, 2.8% Merit)
Cost of Living Adjustments	Only those previously granted
Expected Remaining Service Lives	5 years-2022, 2021; 6 years-2020, 2019, 2018, 2015, 2014; 7 years-2017, 2016
Mortality	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>

*Mortality Rate*—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. 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 Pension Fund’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 these tables would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-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 resulting long-term rate of return was 7.69% as of June 30, 2022.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2022, were as follows:

<u>Asset Class</u>	<u>Long-Term Target Allocation</u>	<u>Expected Portfolio Rate of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	10.57%	
Fixed Income	30.19%	2.95%	
Alternatives	12.67%	6.00%	
Cash	<u>0.03%</u>	0.00%	
System Total	<u>100.00%</u>		5.01%
Inflation			<u>2.68%</u>
Expected Arithmetic Nominal Return			<u>7.69%</u>

*Discount Rate*—The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.10%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.10% or one percentage point higher 7.10% than the current rate as of June 30, 2022.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
District Attorneys’ Retirement System Rates	5.10%	6.10%	7.10%
District Attorney’s Share of NPL	\$452,285	\$ 269,684	\$ 116,518

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**B. Parochial Employees' Retirement System**

*Plan Description*—Substantially all employees of the District Attorney of the Eighth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members from the District Attorney's office participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds excluding all but certain elected parish officials are eligible to participate in the system. Under Plan A, active employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. For active employees hired on or after to January 1, 2007 who retire at or after age 67 with at least 7 years creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Parochial Employees' Retirement System, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361 or on the web at [www.persla.org/GASB](http://www.persla.org/GASB) or [www.lla.gov](http://www.lla.gov).

*Funding Policy*—Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 11.50% of annual covered payroll during 2022. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2022, 2021, and 2020 were \$22,777, \$24,262, and \$24,149, respectively, equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*—As of December 31, 2022, the District Attorney reported a liability/(asset) of \$(139,052) for its proportionate share of the net pension liability/(asset) of the Parochial System. The net pension liability was measured as of December 31, 2021 and the total

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of December 31, 2021, the District Attorney's proportion was .0295%, which was consistent with the liability from its proportion measured as of December 31, 2020. For the year ended December 31, 2022, the District Attorney recognized pension expense/(benefit) of \$47,929 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

As of December 31, 2022, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 8,401	\$ 10,078
Changes of assumptions	7,252	-
Net difference between projected and actual earnings on pension plan investments	-	120,278
Changes in proportion and differences between employer contributions and proportionate share of contributions	3	2,047
Employer contributions subsequent to the measurement date	<u>22,777</u>	<u>-</u>
Totals	\$ 38,433	\$ 132,403

The District Attorney reported a total of \$22,777 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of December 31, 2021, which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2022	\$( 24,367)
2023	( 47,718)
2024	( 31,784)
2025	<u>( 12,892)</u>
Total	<u>\$( 116,761)</u>

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

*Actuarial Methods and Assumptions*—A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.40% (Net of investment expense and inflation)
Projected Salary Increases	4.75% (2.30% Inflation)
Expected Remaining Service Lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk returns 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 7.0% for the year ended December 31, 2021.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

*Discount Rate*—The discount rate used to measure the total pension liability was 6.40%. 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 the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2021, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	<u>2%</u>	<u>0.11%</u>
Total	<u>100%</u>	4.90%
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.40%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate as of December 31, 2021.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Parochial Retirement System Rates	5.40%	6.40%	7.40%
District Attorney’s Share of NPL	\$ 24,790	\$( 139,052)	\$(276,300)

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE 9—DEFERRED COMPENSATION PLAN**

Beginning in January 2021, all of the employees of the District Attorney (except attorneys) are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$19,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees’ paycheck and the District Attorney matches 100% of the employee contribution up to \$2,500 per year, for each employee. During the fiscal year ended December 31, 2022, the District Attorney began paying up to \$2,500 for the attorneys also. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The District Attorney does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended December 31, 2022, the District Attorney’s matching funds/employer contributions totaled \$22,391.

**NOTE 10—INTERFUND TRANSFERS**

Operating transfers for the year ended December 31, 2022, were as follows.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 213,471	
IV-D		\$ 212,328
Worthless Checks		1,143
Total	<u>\$ 213,471</u>	<u>\$ 213,471</u>

**NOTE 11—LITIGATION**

The District Attorney of the Eighth Judicial District was not involved in any litigation on December 31, 2022.

**NOTE 12—RISK MANAGEMENT**

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

**NOTE 13—CLAIMS AND JUDGMENTS**

The District Attorney of the Eighth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022

financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Eighth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Eighth Judicial District.

**NOTE 14— SUBSEQUENT EVENTS**

Management has evaluated events through June 2, 2023, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

REQUIRED  
SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budget</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Favorable (Unfavorable)
<b>Revenues:</b>				
Fines, Fees & Charges for Services	\$ 111,000	\$ 106,403	\$ 110,025	\$ 3,622
Intergovernmental	30,000	30,000	30,000	-
Interest	-	-	105	105
Miscellaneous	-	-	1,610	1,610
<b>Total Revenues</b>	<u>141,000</u>	<u>136,403</u>	<u>141,740</u>	<u>5,337</u>
<b>Expenditures:</b>				
Current—Judicial				
Personnel & Related	524,266	581,718	628,395	( 46,677)
Operating Services	158,621	264,087	169,255	94,832
Travel	10,750	22,266	11,280	10,986
Capital Outlay	26,000	8,000	-	8,000
<b>Total Expenditures</b>	<u>719,637</u>	<u>876,071</u>	<u>808,930</u>	<u>67,141</u>
Excess (Deficiency) of Revenues Over Expenditures	( 578,637)	( 739,668)	( 667,190)	72,478
<b>Other Financing Sources/(Uses):</b>				
Transfers—Police Jury	323,318	326,090	326,090	-
Other Transfers In	227,600	213,143	213,471	328
Right of Use Subscription Liability	-	74,694	74,694	-
<b>Total Other Financing Sources/(Uses)</b>	550,918	613,927	614,255	328
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	( 27,719)	( 125,741)	( 52,935)	72,806
Fund Balance—Beginning of Year	<u>76,322</u>	<u>76,322</u>	<u>76,322</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 48,603</u>	<u>\$ ( 49,419)</u>	<u>\$ 23,387</u>	<u>\$ 72,806</u>

See Independent Auditor's Report.

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE—TITLE IV-D FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 220,100	\$ 212,000	\$ 212,328	\$ 328
Total Revenues	<u>220,100</u>	<u>212,000</u>	<u>212,328</u>	<u>328</u>
<b>Expenditures:</b>				
Current—Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	220,100	212,000	212,328	328
<b>Other Financing Sources/(Uses):</b>				
Other Transfers (Out)	<u>(220,100)</u>	<u>(212,000)</u>	<u>(212,328)</u>	<u>328</u>
Total Other Financing Sources/(Uses)	(220,100)	(212,000)	(212,328)	328
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	-	-	-	-
Fund Balance—Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor’s Report.

**DISTRICT ATTORNEY  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**

**SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**District Attorneys' Retirement System:**

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/22	.250%	\$ 269,684	\$162,000	166.47%	81.65%
06/30/21	.243%	43,251	152,354	28.39%	96.79%
06/30/20	.242%	191,922	150,283	127.71%	84.86%
06/30/19	.251%	80,626	147,360	54.71%	93.13%
06/30/18	.232%	74,659	144,249	51.76%	92.92%
06/30/17	.274%	74,022	166,769	44.39%	93.57%
06/30/16	.278%	53,283	168,462	31.63%	95.09%
06/30/15	.284%	15,312	166,693	9.19%	98.56%

**Parochial Employees' Retirement System:**

12/31/21	.0295%	\$( 139,052)	\$198,060	(70.21%)	110.46%
12/31/20	.0295%	( 51,752)	197,137	(26.25%)	104.00%
12/31/19	.0303%	1,426	192,060	0.74%	99.87%
12/31/18	.0342%	151,814	210,273	72.20%	88.86%
12/31/17	(.0333%)	( 24,684)	204,696	(12.06%)	101.98%
12/31/16	.0391%	80,428	231,599	34.73%	94.15%
12/31/15	.0397%	104,570	227,773	45.91%	92.23%
12/31/14	.0324%	8,850	187,646	4.72%	99.15%

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

**DISTRICT ATTORNEY  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**

**SCHEDULE OF PENSION CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**District Attorneys' Retirement System:**

Actuarial Valuation Date	Contractually Required Contribution	Contributions in relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
06/30/22	\$ 15,428	\$15,390	\$ ( 38)	\$ 162,000	9.50%
06/30/21	6,102	6,094	( 8)	152,354	4.00%
06/30/20	6,011	6,011	-	150,283	4.00%
06/30/19	1,842	1,842	-	147,360	1.25%
06/30/18	-	-	-	144,249	0.00%
06/30/17	-	-	-	166,769	0.00%
06/30/16	5,896	5,896	-	168,462	3.50%
06/30/15	11,669	11,669	-	166,693	7.00%

**Parochial Employees' Retirement System:**

12/31/21	\$24,262	\$24,262	\$ -	\$198,060	12.25%
12/31/20	24,159	24,149	( 10)	197,137	12.25%
12/31/19	22,087	22,087	-	192,060	11.50%
12/31/18	24,182	24,182	-	210,273	11.50%
12/31/17	25,587	25,587	-	204,696	12.50%
12/31/16	30,108	30,108	-	231,599	13.00%
12/31/15	33,027	33,027	-	227,773	14.50%
12/31/14	30,023	30,023	-	187,646	16.00%

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

OTHER  
SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**SCHEDULE OF COMPENSATION FOR AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

In accordance with Act 462 of 2015 which amends Act 706 of the 2014 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Agency Head or Chief Executive Officer is presented.

The Head of Operations is the District Attorney, R. Christopher Nevils. The payments to the District Attorney as required to be disclosed per Act 462 for the fiscal year ended December 31, 2022, are as follows.

Through the District Attorney of the Eighth Judicial District:		
Gross Salary	\$	125,000
Retirement Contributions		11,875
Health Insurance		-
Life Insurance		245
Per Diem		1,062
Dues		435
Conferences and Seminars		1,091
Conference Travel (excludes items under allowance)		336
Travel Allowance		4,475
Through the Winn Parish Police Jury:		
Gross Salary		10,000
Retirement Contributions		950
Health Insurance		10,939
Through the State of Louisiana:		
Gross Salary		53,903
Retirement Contributions		5,121

Vouchered expenses purchased for the District Attorney's office and reimbursed were not included unless for direct benefit of District Attorney as noted above and per Act 462.

See Independent Auditor's Report.

**District Attorney**  
of the Eighth Judicial District  
Justice System Funding  
Collecting/Disbursing Entity Schedule  
As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 0	\$ 0
Add: Collections		
Pre-Trial Diversion Program Fees	13,100	23,998
Restitution	3,550	8,266
Civil Fees-Worthless Check Fees-for Vendor, Court Cost, DA	2,234	1,103
Total Collections	<u>18,884</u>	<u>33,367</u>
Less: Disbursements to Governments & Nonprofits:		
Winn Parish Sheriff-Court Costs WC	450	200
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others based on Fixed Amount-WC	433	223
Amounts Self Disbursed-PTI	13,100	23,998
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Payments	3,550	8,266
Civil Fee Refunds-Disbursements to Individuals/Businesses-WC	1,351	680
Total Disbursements/Retainage	<u>18,884</u>	<u>33,367</u>
Ending Balance of Amounts Collected (i.e. cash on hand)	<u>\$ 0</u>	<u>\$ 0</u>
Other Information:		
Ending Balance of Total Amounts Assessed by not yet Collected (i.e. receivable balance)	\$ 149,939	\$ 44,498
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service) (includes write offs due to long term incarceration or death, close of business vendor, bench warrant status with no known location)	\$ 0	\$ 107,495

See Independent Auditor's Report.

**District Attorney**  
of the Eighth Judicial District  
Justice System Funding  
Receiving Entity Schedule  
As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022
Cash Basis Presentation		
Receipts from:		
Winn Parish Sheriff-Cash Bond		
Bond Fees	\$ 8,033	\$ 7,917
Criminal Fines-Other	8,765	6,615
Criminal Court Costs/Fees	7	2
Winn Parish Clerk of Court-Criminal Court Costs/Fees	4,680	5,086
Department of Public Safety-Criminal Fines-Other	412	388
 Total Receipts	 <u>\$ 21,897</u>	 <u>\$ 20,008</u>

See Independent Auditor's Report.

*Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

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*

Honorable R. Christopher Nevils  
District Attorney of the Eighth Judicial District  
Winnfield, Louisiana

I have audited, in accordance with the 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 *Louisiana Governmental Audit Guide* the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of District Attorney of the Eighth Judicial District (the "District Attorney"), a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise District Attorney's basic financial statements, and have issued my report thereon dated June 2, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing the audit of the financial statements, I 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 my 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, I 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 District Attorney's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana R.S. 24:513 this report is a matter of public record, and its distribution is not limited.



Shanna Jones, CPA  
Winnfield, Louisiana  
June 2, 2023

**DISTRICT ATTORNEY**  
**OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**

**SCHEDULE OF FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**SUMMARY OF AUDIT RESULTS**

1. The Auditor's Report expresses an unmodified opinion on the financial statements of the District Attorney of the Eighth Judicial District.
2. There were no material weaknesses noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Eighth Judicial District were disclosed during the audit.

**A. FINANCIAL STATEMENTS AUDIT**

None

**B. PRIOR YEAR FINDINGS**

None

# *Shanna Jones, CPA*

795 *Big Creek Rd*  
Winnfield, LA 71483  
792-8544

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable R Christopher Nevils  
District Attorney  
of the Eighth Judicial District  
and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The District Attorney of the Eighth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

District Attorney of the Eighth Judicial District (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, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### WRITTEN POLICIES AND PROCEDURES

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
  - b) **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.
  - c) **Disbursements**, including processing, reviewing, and approving
  - d) **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).

- e) **Payroll/Personnel**, including (1) payroll processing, (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.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **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, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **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 entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written procedures appear to address each of these enumerated financial/business functions as applicable.

#### BANK RECONCILIATIONS

- 2. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exception noted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exception noted.

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

No exception noted.

#### COLLECTIONS (excluding electronic funds transfers)

- 3. 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).

Management provided listing and representation.

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

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

Management stated one employee collects money orders and that cash is not accepted.

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

No cash noted as received other than checks and money orders. Appears office administrator receives money orders and prepares deposits. Money orders and checks are made payable to DA and copies of such are attached as support to deposit slips.

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

No cash accepted; office administrator does post collection entry to general ledger. However, DA reviews bank statements and related reconciliations.

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

No cash accepted; office administrator does reconciliations.

- 5. 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.

No cash accepted; no bonding noted.

6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that receipts are sequentially pre-numbered.  
Items remitted to DA appear to have alternative supporting documentation.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
No exception noted.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.  
No exception noted.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).  
The deposits do not appear to have been made within one day; although difficult to determine when money orders purchased, and checks mailed. Also per AG Op. No. 88-0149 it appears District Attorneys are exempt as elected officials of the state.
  - e) Trace the actual deposit per the b. statement to the general ledger.  
No exception noted.

#### NON-PAYROLL DISBURSEMENTS

(excluding card purchases/payments, travel reimbursements, and petty cash purchases)

7. 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).  
Obtained listing and representation letter.
8. For each location selected under #7 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  
Per policy, office administrator orders and keeps receipts for recording and District Attorney reviews and signs checks as approval. A second signature is required by an employee not responsible for recording check.
  - b) At least two employees are involved in processing and approving payments to vendors.

Invoice given to office administrator for payment. Two signatures are required for check payment; office administrator is not an authorized signor.

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

It does not appear that the person responsible for processing payments, accountant/office administrator, is prohibited from adding vendors. However, supporting invoices were noted for each payment and administrator was not authorized to sign checks.

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

Persons with signing authority do not appear to mail.

- e) Only 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 some other electronic means.

Only payroll related EFT payments noted.

- 9. For each location selected under #7 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe 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 entity, and.

No exception noted, other than no additional support noting items received.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.

Noted DA's approval via signature and a second signature on checks.

- 10. Using the entity's main operating account and the month selected in Bank Reconciliations, 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 entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Only payroll related EFT payments noted.

#### CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS

- 11. 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.

Obtained listing and representation letter. No card in office name; utilize one in DA's name.

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

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

On the monthly statement selected noted approval in writing by DA and noted second employee signature on check.

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

No finance charges and/or late fees appear to have been assessed on the related statements.

13. Using the monthly statements or combined statements selected under #12 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 note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

On the monthly statement selected noted material purchases had original receipts supporting attached in addition to statement’s receipt detail available with vendor notation of purchase. While not all have formal business purpose documented, can ascertain useable for governmental purposes.

#### TRAVEL AND EXPENSE REIMBURSEMENT (excluding card transactions)

14. 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:

Obtained management’s representation and listing.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

Written policy states follow Louisiana Supreme Court travel policy and reimburse at state approved rates. Client provided documentation showing such per diem for travel outside 50-mile radius \$118/day if 8 hours or more and \$59/day if less than 8 hours. Also beginning in March 2019, the DA began collecting a monthly travel allowance.

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

Majority of employees selected were reimbursed per diem. One reimbursed hotel at actual cost.

- c) 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 policy (procedure #1h).

Support documents public purpose, typically conferences.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Documentation of expenses appear reviewed and approved by someone other than person receiving reimbursement.

## CONTRACTS

- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained management representation and listing.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law or Louisiana Procurement Code (e.g., solicited quotes or bids, advertised), if required by law.

Not appear applicable.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

No exceptions noted.

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

No exceptions noted.

## PAYROLL AND PERSONNEL

- 16. 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.

Obtained listing and representation.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).  
Noted daily attendance logged for hourly employees. Leave appears documented as taken or earned by salary employees.
  - b) Observe that supervisors approved the attendance and leave of the selected employees or officials.  
No exception noted.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.  
Office administrated stated maintaining leave records in QuickBooks, which prints on paystubs and was noted on the paystubs.
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.  
No exception noted.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.  
Obtained listing and representation. None noted as terminated during the fiscal year.
19. 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.  
Obtained management's representation.

## ETHICS

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the during the calendar year as required by R.S. 42:1170.  
No exception noted.
  - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.  
No exception noted.

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

No exception noted.

#### DEBT SERVICE

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution. N/A
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants including contingency funds, short-lived asset funds, or other funds required by the debt covenants). N/A

#### FRAUD NOTICE

23. 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 entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled required by R.S. 24:523.

Obtained management's representation that no misappropriations of public funds or assets noted.

24. Observe that the entity 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.

Noted fraud hotline notice posted on premises.

#### INFORMATION TECHNOLOGY DISASTER RECOVERY/ BUSINESS CONTINUITY

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
  - a) Obtain and inspect the entity'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 evidence that such backup: 1) occurred within the past week, 2) was not stored on the government's local server or network, and 3) was encrypted.
  - b) Obtain and inspect the entity'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.

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

I performed the procedure and discussed the results with management.

26. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #18. Observe evidence that the selected terminated employees have been removed or disabled from the network.

I performed the procedure and discussed the results with management.

#### SEXUAL HARASSMENT

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" 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.

No exception noted.

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

No exception noted.

28. Obtain the entity'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:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Report noted stating no claims filed.

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

I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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

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

*Shanna Jones*

Shanna Jones, CPA  
Winnfield, Louisiana  
June 2, 2023

DISTRICT ATTORNEY  
OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA

June 2, 2023

Shanna Jones, CPA  
795 Big Creek Rd  
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2022 through December 31, 2022, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas.  
Yes  No
  
2. For the fiscal period January 1, 2022 through December 31, 2022, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.  
Yes  No
  
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.  
Yes  No
  
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.  
Yes  No
  
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.  
Yes  No

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2022 and June 2, 2023.
- Yes  No
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes  No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes  No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes  No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes  No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes  No
12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.
- Yes  No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes  No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes  No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.  
Yes  No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.  
Yes  No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.  
Yes  No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.  
Yes  No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.  
Yes  No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.  
Yes  No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.  
Yes  No
22. We have disclosed to you all items which we are aware of requiring disclosure in the financial statements.  
Yes  No
23. We have responded fully to all inquiries made by you during the engagement.  
Yes  No
24. We have disclosed to you all known events that have occurred subsequent to December 31, 2022, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.  
Yes  No

**The previous responses have been made to the best of our belief and knowledge.**

Signature  Date 06/02/23

Title District Attorney