Office of the District Attorney of the 34th Judicial District **FINANCIAL STATEMENTS** December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the District Attorney of the 34th Judicial District Chalmette, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Office of the District Attorney of the 34th Judicial District (the Office) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Office as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We are required to be independent of the Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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 Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8, the budgetary comparison information on page 33, and the GASB-required supplementary pension information on pages 34-35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head and justice system funding schedules (the Schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2025 on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office'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 Office's internal control over financial reporting and compliance.

Metairie, LA June 16, 2025

Management's Discussion and Analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its codification. Its purpose is to provide an overview of the financial activities of the Office of the District Attorney of the 34th Judicial District (the Office) based on currently known facts and decisions of conditions. Please read it in conjunction with the Office's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The Office's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of the fiscal year by \$753,661, which represent a 3.32% decrease from last year.

The Office's revenues increased by \$64,608, which represents a 2.43% increase due to the new Traffic and Safety Program that started in June 2024.

The Office's expenses decreased by \$182,510, which represents a 6.24% decrease due to the decrease in on-behalf payroll paid by St. Bernard Parish and the State of Louisiana. This decrease in on-behalf payroll was due to the Investigator Salaries paid by the Parish instead of the DA's Office.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

FUND FINANCIAL STATEMENTS

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

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

GOVERNMENTAL FUNDS

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

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

FIDUCIARY FUNDS

Fiduciary fund reporting focuses on the custodial fund net position and changes in fiduciary net position. The fund accounted for in this category by the Office is the Bond Forfeitures Fund.

NOTES TO THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Office's financial position. As of December 31, 2024, assets and deferred outflows exceeded liabilities and deferred inflows by \$753,661.

CONDENSED STATEMENTS OF NET POSITION

						Dollar	Total %
		2024		2023		Change	Change
Current and other assets	\$	845,834	\$	924,923	\$	(79,089)	-8.55%
Capital assets	•	8,653	*	11,279	7	(2,626)	-23.28%
Total assets		854,487		936,202		(81,715)	-8.73%
Deferred outflows of resources		30,290		70,332		(40,042)	-56.93%
Total assets and deferred outflows		884,777		1,006,534		(121,757)	-12.10%
Total liabilities		93,867		219,719		(126,652)	-57.28%
Deferred inflows of resources		37,249		7,290		29,959	410.96%
Total liabilities and deferred inflows		131,116		227,009		(96,693)	-42.24%
Net position:							
Invested in capital assets		8,653		11,279		(2,626)	-23.28%
Unrestricted		745,808		768,246		(23,238)	-3.02%
Total net position	\$	753,661	\$	779,525	\$	(25,864)	-3.32%

GOVERNMENTAL ACTIVITIES

Governmental activities decreased the Office's net assets by \$25,864. Key elements of this decrease are:

CONDENSED STATEMENTS OF ACTIVITIES

				ollar	Total %
	2024	2023	Cl	nange	Change
Revenues:					
Asset and bond forfeitures	\$ 43,199	\$ 3,548	\$	39,651	1,117.56%
Court costs, fines and fees	92,740	159,833		(67,093)	-41.98%
Intergovernmental revenues					
and on-behalf payments	2,238,590	2,166,426		72,164	3.33%
Diversion program fees	110,935	136,310		(25,375)	-18.61%
Victims assistance	30,000	30,000		-	0.0%
Interest income	40,649	50,019		(9,370)	-18.73%
Non-employer pension contribution	20,829	19,851		978	4.93%
Victims of crime assistance	65,937	51,482		14,455	28.07%
Child support grant	39,756	27,068		12,688	46.87%
Pre-trial intervention	9,120	9,529		(409)	-4.29%
DA Traffic and Safety	26,918	-		26,918	0%
Total revenues:	2,718,674	2,654,066		64,608	2.43%

Expenses:

General and other

governmental and other	2,774,538	2,927,048	(182,510)	-6.24%
Total expenses:	2,774,538	2,927,048	(182,510)	-6.24%
Change in net position	(25,864)	(272,982)	247,118	-90.53%
Net position beginning of year	779,525	1,052,507	(272,982)	-25.94%
Net position end of year	\$ 753,661	\$ 779,525	\$ (25,864)	-3.32%

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

The Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The focus of the Office's governmental funds are to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Office's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. As of the end of the current year, the Office's governmental fund reported an ending fund balance of \$836,228, a decrease of \$26,932 in comparison with the prior year that is available for spending at the Office's discretion.

The General Fund is the chief operating fund of the Office. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$800,781.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District Attorney adopted a budget during 2024 and amended the budget to take into consideration significant changes in revenues or expenditures. A comparison of the original and amended budget to actual totals of revenues and expenditures is included on page 33 of the financial statements.

During the year, revenues were higher than budgetary estimates by \$4,446, and expenditures were higher than budgetary estimates by \$18,378.

CAPITAL ASSETS

The Office's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$8,653 (net of accumulated depreciation). This investment in capital assets includes vehicles and facility improvements net of any related debt.

As of December 31,	2024		2023
Vehicles	\$	125,606	\$ 125,606
Facility improvements		12,000	12,000
Less accumulated depreciation		(128,953)	(126,327)
Total	\$	8,653	\$ 11,279

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

When preparing the Office's budget for 2025, the decrease in diversion program fee revenues and increase in court costs, fines and fees in the General Fund were considered the most significant factors.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Office's finances for all those with an interest in the Office's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Perry M. Nicosia, District Attorney, Office of the District Attorney of the 34th Judicial District, Parish of the St. Bernard, Post Office Box 947, Chalmette, LA 70044-0947.

Office of the District Attorney of the 34th Judicial District Statement of Net Position

December 31,		2024
Current Assets		
Cash and cash equivalents	\$	232,614
Investments - LAMP	•	544,425
Due from other governments		33,348
Prepaids		35,447
Total current assets		845,834
Noncurrent Assets		
Capital assets, net of depreciation		8,653
Total assets		854,487
Deferred Outflows of Resources		
Deferred amounts related to pension liability		30,290
Total deferred outflows of resources		30,290
Current Liabilities		
Accounts payable		9,606
Total current liabilities		9,606
Non-Current Liabilities		
Net pension liability		84,261
Total liabilities		93,867
Deferred Inflows of Resources		
Deferred amounts related to pension liability		37,249
Total deferred inflows of resources		37,249
Net Position		
Net investment in capital assets		8,653
Unrestricted		745,008
Total net position	\$	753,661

Office of the District Attorney of the 34th Judicial District Statement of Activities

For the Year Ended Decemb	per 31, 2	2024		Program	n Reve	enues	Net (Expense) Revenue and Change in Net Position
Function/Programs		Expenses		Charges for Services	•	erating Grants Contributions	Governmental Activities
Governmental activities General government	\$	2,744,538	\$	282,912	\$	135,693	\$ (2,325,933)
		neral revenue					
				revenues - o		alf payments	2,238,590
				ment earning			40,649
		al general rev	•	ision contribu ies	LIUIIS		20,830 2,300,069
	Cha	ange in net po	ositio	on			(25,864)
	Net	position, be	ginn	ing of year			779,525
	Net	position, en	d of	vear			\$ 753,661

Office of the District Attorney of the 34th Judicial District Balance Sheet - Governmental Fund

December 31, 2024	General Fund
Assets	
Cash and cash equivalents	\$ 232,614
Investments-LAMP	544,425
Due from other governmental entities:	
Due from St. Bernard Parish Sheriff's Office	8,642
Due from state agencies	24,706
Prepaids	35,447
Total assets	\$ 845,834
Liabilities and fund balance	
Liabilities	
Accounts payable	\$ 9,606
Total liabilities	9,606
Fund balance	
Nonspendable	35,447
Unassigned	800,781
Total fund balance	836,228
Total liabilities and fund balance	\$ 845,834

Office of the District Attorney of the 34th Judicial District Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position

December 31,		2024
Total fund balance at December 31, 2024 - governmental fund		\$ 836,228
Amounts reported for govermental activities in the		
statement of net position are different because:		
Capital assets used in governmental activities are not financial		
resources and, therefore, are not reported in the governmental		
fund		
Governmental capital assets	\$ 137,606	
Less accumulated depreciation	(128,953)	8,653
The net pension liability is not due and payable in the current		
period; therefore, the liability and the related deferred		
inflows/outflows are not reported in the fund:		
Deferred outflows - pension	30,290	
Deferred inflows - pension	(37,249)	
Net pension liability	(84,261)	(91,220)
Net position of governmental activities		\$ 753,661

Office of the District Attorney of the 34th Judicial District Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

For the Year Ended December 31, 2024	General Fund
Revenues	
Intergovernmental revenues - on-behalf payments	\$ 2,210,898
Diversion program fees	110,935
Court costs, fines and fees	92,740
Victims of crime assistance grant	65,937
Traffic and safety	26,918
Child support grant	39,756
Asset forfeitures	36,441
Victims assistance grant	30,000
Intergovernmental revenues - grant	27,692
Pre-trial intervention - BJAG grant	9,120
Bond forfeitures	6,758
Interest income	40,649
Total revenues	2,697,844
Expenditures	
Current	
General government	
Personnel services	2,476,439
Office expense	140,094
Program services	39,771
Contract services	43,585
Auto and travel	24,887
Total expenditures	2,724,776
Net change in fund balance	(26,932)
Fund balance, beginning of year	863,160
Fund balance, end of year	\$ 836,228

Office of the District Attorney of the 34th Judicial District Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities

December 31,		2024
Total net change in fund balance - governmental fund		\$ (26,932)
Amounts reported for governmental activities in the		
statement of activities are different because:		
The governmental fund reports capital outlays as expenditures. However,		
in the statement of activities the cost of those assets is allocated over		
their estimated useful lives and reported as depreciation expense		
Depreciation expense		(2,626)
Some expenses reported in the statement of activities do not require		
the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:		
Change in deferred outflows of resources - pension deferrals	(40,042)	
Change in deferred inflows of resources - pension deferrals	(29,959)	
Change in net pension liability	73,695	3,694
Change in net position of governmental activities		\$ (25,864)

Office of the District Attorney of the 34th Judicial District Statement of Fiduciary Net Position

December 31, 2024	Custodi Bond Fo				
Assets Due from other governments	\$				
Total assets	\$	-			
Net Position Restricted for other governments	\$	-			

Office of the District Attorney of the 34th Judicial District Statement of Changes in Fiduciary Net Position

For the Year Ended December 31, 2024	Custodial Fund - Bond Forfeitures		
Additions			
Bond forfeitures collected	\$	15,770	
Total additions		15,770	
Deductions Payments to St. Bernard Parish Sheriff		20,502	
Total deductions		20,502	
Change in net position		(4,732)	
Net position, beginning of year		4,732	
Net position, end of year	\$	-	

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. The District Attorney performs other duties as provided by law and is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of St. Bernard, Louisiana.

The financial statements of the Office of the District Attorney of the 34th Judicial District (the Office or the District Attorney) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the governmental entity's accounting policies are described below.

Reporting Entity

The District Attorney is an independently elected official and is not considered fiscally dependent of the St. Bernard Parish Government (the Parish). As the governing authority of the parish, for reporting purposes, the St. Bernard Parish Government is the financial reporting entity for St. Bernard Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Codification 2600 Reporting Entity and Component Unit Presentation and Disclosure established criteria for determining which component units should be considered part of the St. Bernard Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish to impose its will on that organization and/or,
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
- 2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish does not appoint the District Attorney, does not provide funding (other than the use of facilities), or have any control over the District Attorney, the District Attorney has determined that the Office is not a component unit of the St. Bernard Parish Government. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Parish, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity of St. Bernard Parish.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and Fund Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Office. As a general rule, the effect of interfund activity has been removed from these statements. The government-wide presentation focuses primarily on the sustainability of the Office as an entity and the change in aggregate financial position resulting from the activities for the fiscal period. Governmental activities generally are financed through fines and fees, intergovernmental revenues, and other non-exchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Intergovernmental revenues and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental fund and the fiduciary fund, even though the latter is excluded from the government-wide financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources* measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Commissions on fines, Act 293 court costs, Act 834 bond premium fees, Act 52 bond forfeitures, income from forfeitures of assets seized in illegal drug activity, and grant payments are recorded in the year they are earned. Interest income on cash balances is recorded when the income is available.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources. Allocations of cost such as depreciation are not recognized in the governmental funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received.

Fund Financial Statements

The fund financial statements provide information about the Office's funds, including its fiduciary fund. Separate statements for each fund category—governmental and fiduciary—are presented.

The following is the governmental fund of the Office:

General Fund – The general fund is the general operating fund of the Office. The General fund accounts for all financial resources except those required to be accounted for in other funds. The General Fund is always a major fund. The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenses of the Office.

The fiduciary fund is used to report assets held in a trustee or agency capacity for others that cannot be used to support the government's own programs. The custodial fund is purely custodial and does not involve measurement of results of operations.

The fiduciary fund reporting focuses on fiduciary net position and changes in fiduciary net position. The only fund accounted for in this category is the custodial fund. The custodial fund accounts for assets held by the Office as an agent for other governments, and the assets are not derived from the Office's own-source revenues or from government-mandated non-exchange transactions or voluntary non-exchange transactions. The custodial fund uses the modified accrual basis of accounting. The Office maintains one custodial fund as follows:

Bond Forfeitures Fund – The Bond Forfeitures Custodial fund receives bond forfeiture proceeds that are collected as a result of individuals failing to show up to court after a bond has been posted on their behalf. The funds are to be allocated 50% to the St. Bernard Parish Sheriff's Office and 50% to the Office.

Budgetary Information

Budgetary basis of accounting

The General Fund annual budget is adopted on the budgetary basis of accounting and does not include on-behalf payments for salaries and benefits as described in Note 7. As required by the Louisiana Revised Statute 39:1303, the District Attorney adopted a budget for the General Fund.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (continued)

The appropriated budget is prepared by function and the legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the District Attorney. The Office's budget was amended one time during the year.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments).

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and cash equivalents

The Office's cash and cash equivalents are considered to be cash on hand and demand deposits.

Due from Other Governments

Management is of the opinion that there will be no material losses in the collection of the amounts due from other governments. No allowance for uncollectible accounts has been provided.

Capital Assets

Capital assets, which include property, plant, and equipment are reported in the government-wide financial statements. Capital assets are defined by the Office as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year.

As the Office acquires additional capital assets each period, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant and equipment are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes Lives

Facility improvements 20 years Automobiles 5 years

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

The Office reviews the property and equipment for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an expense until then. The Office has one item that meets the criterion for this category, pension-related deferrals. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Office has one item that meet the criterion for this category, pension-related deferrals. The deferred inflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years.

Compensated Absences

The Office's policy permits employees to earn from 10 to 25 days of annual leave each year depending on length of service. Annual leave that accumulated in one year must be used by December 31st of the following year except that 5 days may roll into the new year. Employees accrue one day of sick leave for each month of continuous employment. Sick leave may be accumulated to a maximum of 90 days. Accumulated sick leave lapses when employees leave the employ of the Office and, accordingly upon separation from service, no monetary obligation exists.

The District Attorney's portion of accumulated annual leave is nominal at December 31, 2024. Therefore, a liability for compensated absences due to employees has not been included in the basic financial statements.

Pensions

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position Classifications

Net position flow assumption — Sometimes the Office will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Office's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Equity is classified as net position and displayed in three components:

Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributions or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. There was no restricted net position as of December 31, 2024.

Unrestricted net position - all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance Classifications

Fund balance flow assumption – When both restricted and unrestricted resources are available for use, it is the Office's intention to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the Office's intention to use committed resources first, then assigned, and then unassigned as they are needed.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Office itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, specifies the following classifications:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or **b**ecause they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for a specific purpose because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributions, or the laws or regulations of other governments. There was no restricted fund balance as of December 31, 2024.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications (continued)

Committed - amounts that can be used only for specific purposes determined by a formal decision of the Office. There was no committed fund balance as of December 31, 2024.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for a specific purpose. There was no assigned fund balance as of December 31, 2024.

Unassigned - all other spendable amounts.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as program revenues include 1) charges to individuals or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

General revenues and special items – Amounts reported as general revenues and special items include 1) on-behalf payments for salaries and fringe benefits, 2) interest and investment earnings, and 3) non-employer pension contributions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the pension liability.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 16, 2025 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in the financial statements.

Note 2: CASH AND CASH EQUIVALENTS

Deposits with Financial Institutions

Under state law, the Office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Office may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

Note 2: CASH AND CASH EQUIVALENTS (CONTINUED)

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

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

Deposit balances (bank balances) at December 31, 2024, are secured as follows:

Bank Balance	\$ 267,088
Insured Collateralized by pledging bank in the Office's name	\$ 267,088
Total	\$ 267,088

As of December 31, 2024, the Office's total bank balance was not exposed to credit risk.

Note 3: INVESTMENTS- LAMP

Deposits with Louisiana Asset Management Pool

At December 31, 2024, the Office had deposits of \$544,425 with the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit authority, organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. LAMP is rated AAAm by Standard & Poor's.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to the account balances. The investments in LAMP are stated at fair value based on quoted market rates. 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 value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the U.S. Securities and Exchange Commission (SEC) as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at (800) 249-5267.

Note 4: CAPITAL ASSETS

The following is a summary of changes in capital assets during the year ended December 31, 2024:

	Balance January 1, 2024		January 1,		Del	etions	Balance December 31, 2024	
Capital assets being								
depreciated Facility improvements	\$	12,000	\$		\$	-	\$	12,000
Automobiles		125,606		_		-		125,606
Less accumulated depreciation for Facility improvements		(6,800)		(600)		1		(7,400)
Automobiles		(119,527)		(2,026)				(121,553)
Total capital assets, net	\$	11,279	\$	(2,626)	\$	-	\$	8,653

Note 5: PENSION PLAN

The Office is a member of the District Attorneys' Retirement System (DARS). This system is a cost-sharing multiple-employer, defined benefit pension plan administered by a separate board of trustees.

Plan Description

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

Note 5: PENSION PLAN (CONTINUED)

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

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

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

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

Disability Benefits

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Note 5: PENSION PLAN (CONTINUED)

Survivor Benefits

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

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

Back-Deferred Retirement Option Program (Back-DROP)

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

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Deferred Retirement Option Program (DROP)

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Note 5: PENSION PLAN (CONTINUED)

Cost of Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025 and for the year ended June 30, 2024, the actual employer contribution rate was 12.25% and 12.00%, respectively. For the year ending June 30, 2025 and for the year ended June 30, 2024, the actuarially determined employer contribution rate was 7.03% and 10.73%, respectively. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Office were \$14,876 for the year ended December 31, 2024.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2024.

Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2024, the Office reported a liability of \$84,261 for its proportionate share of the Net Pension Liability (NPL) of DARS. The NPL was measured as of June 30, 2024, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The Office's proportion of the NPL was based on a projection of the Office's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined. At June 30, 2024, the Office's proportionate share was 0.175320%, which was a decrease of 0.008873% from its proportionate share measured at June 30, 2023.

For the year ended December 31, 2024, the Office recognized a total pension expense of \$32,062, plus the Office's amortization of the difference between employer contributions and proportionate share of contributions of \$(14,926).

Note 5: PENSION PLAN (CONTINUED)

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

Description	 ed Outflows esources	Deferred Inflows of Resources		
DARS				
Differences between expected and actual experience Net difference between projected and actual earnings	\$ 5,412	\$	5,089	
on pension plan investments			26,597	
Changes in assumptions Changes in proportion to and differences between the District Attorney's contributions and its	11,514		-	
proportionate share of contributions The Office's contributions subsequent to	5,850		5,563	
measurement date	7,514		-	
Total DARS	\$ 30,290	\$	37,249	

Deferred outflows of resources of \$7,514 related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Amount of Amorti			
2025	\$	4,062		
2026		12,228		
2027		(20,489)		
2028		(10,274)		

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 are as follows:

Valuation date	June 30, 2024
Actuarial cost method	Entry age normal cost
Investment rate of return	6.10% net of investment expense
Inflation rate	2.20% per annum
Salary increases	5.00% (2.20% Inflation, 2.80% Merit)

Note 5: PENSION PLAN (CONTINUED)

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1\/	orta	litv/	rates

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. 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. 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.

Expected remaining service lives

4 years

Cost of Living adjustments

Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 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 DARS' liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term expected nominal rate of return is 7.80% for the year ended June 30, 2024.

The best estimates of arithmetic real rates of return for each major asset class based on the DARS' target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Long-Term Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Equities:		
Domestic	45.00%	7.50%
International	5.00%	8.50%
Fixed income		
Domestic	32.50%	2.50%
International	10.00%	3.50%
Alternatives	7.50%	4.50%
Totals	100.00%	5.30%
Inflation		2.50%
Expected Real Rate of Return		7.80%

Note 5: PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability for DARS 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 each of DARS's actuaries. Based on those assumptions, DARS'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 Proportionate Share of the NPL to Changes in the Discount Rate.

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

	Current								
	1.0%	6 Decrease	Disco	ount Rate	1.0%	Increase			
Discount Rate		5.10%		6.10%		7.10%			
Share of NPL	\$	219,015	\$	84,261	\$	(28,796)			

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Office recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2024, the Office recognized revenue as a result of support received from non-employer contributing entities of \$20,830.

Pension Plan Fiduciary Net Position

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

Note 6: RISK MANAGEMENT

The Office is insured against various risks of loss related to workers compensation; torts; theft of damage to and destruction of assets; errors and omissions; and natural disasters through the St. Bernard Parish Government's self-insurance fund.

Note 7: ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The State of Louisiana and the St. Bernard Parish Government pay a portion of the salaries and benefits of the Office. The Office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. For the year ended December 31, 2024, these on-behalf payments have been recorded in the accompanying financial statements, in accordance with GASB Codification Section N50 Nonexchange Transactions, as intergovernmental revenues and expenditures as follows:

General Fund:

State of Louisiana	\$ 573,555
St. Bernard Parish Government	1,637,305
Total on-behalf payments	\$ 2,210,860

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

Office of the District Attorney of the 34th Judicial District Budgetary Comparison Schedule General Fund - Budgetary Basis

For the Year Ended December 31,

2024

		Budgetary	y Am	nounts			
	_	Original		Final	Actual		Variance with Final Budget
Revenues				-0 4			
Court costs, fines and fees	\$	114,000	\$	95,000	\$ 92,740	\$	(2,260)
Bond and asset forfeitures		50,000		45,000	43,199		(1,801)
Diversion program fees		135,000		110,000	110,935		935
Victims of crime assistance grant		51,000		65,000	65,937		937
Traffic and safety		-		25,000	26,918		1,918
Victims assistance grant		30,000		30,000	30,000		_
Intergovernmental revenues		_		25,000	27,692		2,692
Pre-trial intervention - BJAG grant		10,000		10,000	9,120		(880)
Child support grant		27,000		37,500	39,756		2,256
Interest income		50,000		40,000	40,649		649
Total Revenues		467,000		482,500	486,946		4,446
Expenditures							
General government:							
Personnel services		250,000		235,000	265,541		(30,541)
Office expense		175,000		145,000	140,094		4,906
Program services		209,500		45,000	43,585		1,415
Contract services		45,500		45,500	39,771		5,729
Auto and travel		43,000		25,000	24,887		113
Total Expenditures		723,000		495,500	513,878		(18,378)
Net Change in Fund Balance		(256,000)		(13,000)	(26,932)		(13,932)
Fund Balances, Beginning of Year		863,160		863,160	863,160		=
Fund Balances, End of Year	\$	607,160	\$	850,160	\$ 836,228	\$	(13,932)

Explanation of differences:

The Office does not budget for on-behalf payments made by the State of Louisiana or the Parish of St. Bernard.

Intergovernmental revenues - on-behalf payments	\$ 2,210,898
Personnel services expense - on-behalf payments	(2,210,898)
Net change in fund balance - budget to GAAP	\$ -

Office of the District Attorney of the 34th Judicial District Schedule of Proportionate Share of Net Pension Liability

Agency's

For the Year Ended June 30,	Agency's proportion of the net pension liability (asset)	proportion of proportionate share net pension of the net pension		Agency's covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
District Attorn	eys' Retirement Syst	em of Lo	uisiana			
2024	0.175320%	\$	84,261	\$ 122,685	69%	92.3%
2023	0.184194%	\$	157,956	\$ 122,685	129%	85.9%
2022	0.189596%	\$	204,235	\$ 122,685	166%	81.7%
2021	0.172582%	\$	30,725	\$ 108,185	28%	96.8%
2020	0.133271%	\$	105,587	\$ 82,685	128%	84.9%
2019	0.110073%	\$	35,411	\$ 64,685	55%	93.1%
2018	0.104042%	\$	33,480	\$ 64,685	52%	92.9%
2017	0.102004%	\$	27,513	\$ 64,685	43%	93.6%
2016	0.080170%	\$	15,345	\$ 62,000	25%	95.1%

^{*}Amounts presented were determined as of the measurement date (June 30).

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

Notes to the Required Supplementary Information:

Changes of Assumptions

The expected remaining service lives increased from 6 years to 7 years for the valuation year ended June 30, 2016.

The investment rate of return was decreased from 7.00% to 6.75% for the valuation year ended June 30, 2017.

The investment rate of return was decreased from 6.75% to 6.50% and the expected remaining service lives decreased from 7 years to 6 years for the valuation year ended June 30, 2018.

The investment rate of return was decreased from 6.50% to 6.25%, and projected salary increases was decreased from 5.50% to 5.00% for the valuation year ended June 30, 2020.

The investment rate of return was decreased from 6.25% to 6.10% for the valuation year ended June 30, 2021. The expected remaining service lives decreased from 6 years to 5 years.

The expected remaining service lives decreased from 5 years to 4 years for the valuation year ended June 30, 2024.

Office of the District Attorney of the 34th Judicial District Schedule of Employer Contributions to Pension Fund

Year Ended December 31	Ended Statutorily cember Required		(b) Contributions in relation to the statutorily required contribution		(a-b) Contribution Deficiency (Excess)		Agency's covered payroll	Contributions as a percentage of covered payroll		
District Attor	neys'	Retireme	nt Syst	em of Louisiana						
2024	\$	14,876	\$	14,876	\$		\$ 122,685	12.13%		
2023	\$	13,189	\$	13,189	\$	- :	\$ 122,685	10.75%		
2022	\$	11,655	\$	11,655	\$	-	\$ 122,685	19.00%		
2021	\$	8,141	\$	8,141	\$	-	\$ 119,185	7.53%		
2020	\$	4,027	\$	4,027	\$	-	\$ 100,685	4.00%		
2019	\$	1,698	\$	1,698	\$	-	\$ 64,685	2.63%		
2018	\$	404	\$	404	\$		\$ 64,685	0.62%		
2017	\$	-	\$	-	\$	-	\$ 64,685	0.00%		
2016	\$	1,038	\$	1,038	\$	-	\$ 64,695	1.60%		

^{*}Amounts presented were determined as of the end of the fiscal year (December 31).

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

Office of the District Attorney of the 34th Judicial District Schedule of Compensation, Benefits, and Other Payments to Agency Head

For the Year Ended December 31,	2024
Agency Head Name: Perry M. Nicosia (District Attorney)	
Purpose	
Salary	\$ 78,685
Cell phone	982
Car Allowance	21,600
Benefits-retirement	9,541
Conference travel	9,317
Total paid by Office of the District Attorney of the 34th Judicial District On-behalf payments for salaries and fringe benefits:	120,125
Salaries from the State of Louisiana	55,000
Salaries from the Parish of St. Bernard	65,221
Benefits from the State of Louisiana	11,069
Benefits from the Parish of St. Bernard	15,315
Total on-behalf payments	146,605
TOTAL	\$ 266,730

Judicial Expense Fund for Civil District Court of the Parish of Orleans Justice System Funding Schedule - Collecting/Disbursing Entity Cash Basis Presentation

	t Six Month d Ended June	Second Six Month Period Ended		
For the year ended December 31, 2024	 0, 2024		nber 31, 2024	
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 9,326	\$	21,370	
Add: Collections				
Bond Fees	16,528		6,000	
Pre-Trial Diversion Program Fees	 50,715		108,000	
Subtotal Collections	67,243		114,000	
Less: Disbursements To Governments and Nonprofits:				
St. Bernard Parish Criminal Court Fund, Bond Fees	-		1,500	
St. Bernard Parish Public Defender's Office, Bond Fees	-		1,200	
St. Bernard Parish Sheriff's Office, Bond Fees	-		1,500	
Less: Amounts Retained by Collecting Agency				
Amounts "Self-Disbursed" to Collecting Agency				
Bond Fees	-		1,800	
Pre-Trial Diversion Program Fees	52,957		111,537	
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies				
Payments to 3rd Party Collection/Processing Agencies	2,242		3,537	
Subtotal Disbursements/Retainage	55,199		121,074	
Total: Ending Balance of Amounts Collected				
but not Disbursed/Retained (i.e. cash on hand)	\$ 21,370	\$	14,296	

Judicial Expense Fund for Civil District Court of the Parish of Orleans Justice System Funding Schedule - Receiving Entity Cash Basis Presentation

For the year ended December 31, 2024	First Six Month Period Ended June 30, 2024		Second Six Month Period Ended December 31, 2024		
		,			
Receipts From:					
St. Bernard Parish Sheriff's Office, Bond Fees	\$	27,444	\$	27,985	
St. Bernard Parish Sheriff's Office, Criminal Court Costs/Fees		5,777		5,434	
St. Bernard Parish Sheriff's Office, Criminal Fines - Other		12,736		12,464	
Subtotal Receipts	\$	45,957	\$	45,883	
Ending Balance of Amounts Assessed but Not Received	\$	-	\$	-	



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

To the District Attorney of the 34th Judicial District Chalmette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Office of the District Attorney of the 34th Judicial District (the Office), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements and have issued our report thereon dated June 16, 2025.

Report on Internal Control Over Financial Reporting

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

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

Report on Compliance and Other Matters

Carr, Riggs & Ungram, L.L.C.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office'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 Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Metairie, LA June 16, 2025

Office of the District Attorney of the 34th Judicial District Schedule of Findings and Responses For the Year Ended December 31, 2024

SECTION I-SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued: Unmodified

- 2. Internal control over financial reporting:
 - a. Material weaknesses identified?
 - b. Significant deficiencies identified no considered to be material weaknesses?
 None noted
 - c. Noncompliance material to the financial statements noted?
- 3. Federal Awards
 - a. Federal award expenditures for the year ended December 31, 2024 did not exceed \$750,000

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – PRIOR YEAR FINDINGS

No matters were reported.



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Perry Nicosia
District Attorney
Office of the District Attorney of the 34th Judicial District
Chalmette, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Office of the District Attorney of the 34th Judicial District (the District Attorney) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The District Attorney is responsible for those C/C areas identifies in the SAUPs.

The District Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the District Attorney's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the District Attorney's operations:
 - i. Budgeting, including preparing, adopting, monitoring, and amending the budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

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

xi. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: Exception noted. No formalized policy adopted.

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

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

2) Ethics

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

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

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

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

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

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

3) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Ethics procedure #2A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Metairie, Louisiana

Carr, Riggs & Ungram, L.L.C.

June 16, 2025



PERRY M. NICOSIA, DISTRICT ATTORNEY

34th JUDICIAL DISTRICT

Parish of St. Bernard

1101 West St. Bernard Hwy., Chalmette, Louisiana 70043 Phone 504-271-1658 Fax 504-279-2874

June 16, 2025

Louisiana Legislative Auditor 1600 North 3rd Street P.O. Box 94397 Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC 3850 N. Causeway Blvd Ste 1400 Two Lakeway Metairie, LA 70002

RE: Management's Response to Statewide Agreed-Upon Procedures District Attorney of the Thirty-Fourth Judicial District

Dear Sirs and Madams:

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

Sincerely,