



March 3, 2021

**To the users of this report:**

The Louisiana Legislative Auditor (LLA), pursuant to the Audit Law of the State of Louisiana, is issuing the compilation report of the District Attorney's Community Assistance Foundation (Foundation) for the fiscal year ended December 31, 2017.

The compilation report, prepared by a contracted accountant, was not issued by the LLA when originally received because the LLA was performing an investigation related to the Foundation and the District Attorney of the Fourteenth Judicial District. On February 25, 2021, the LLA issued its investigative report, which included the following findings:

- District Attorney Transferred Funds Received by His Office to a Nonprofit Corporation;
- Certain District Attorney Employees Performed Foundation and Campaign Activities During Work Hours;
- Funds Used for Personal Benefit;
- District Attorney Improperly Modified Court-Ordered Conditions of Misdemeanor Probation by Allowing Defendants to Buyout Community Service Hours;
- District Attorney Failed to Disclose Relationship with the Foundation; and
- Failure to Properly Account for Community Service Buyouts May Have Resulted in Materially Misstated Financial Statements

A copy of the investigative report may be found at the following link:

[http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/\\$FILE/00022D5A.pdf?OpenElement&.7773098](http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/$FILE/00022D5A.pdf?OpenElement&.7773098)

If you need further assistance regarding the compilation report, please contact Bradley D. Cryer, Director of Local Government Services at [bcryer@lla.la.gov](mailto:bcryer@lla.la.gov) or (225) 339-3880. If you need assistance regarding the investigative report, please contact Roger W. Harris, Director of Investigative Audit at [rharris@lla.la.gov](mailto:rharris@lla.la.gov) or (225) 339-3851.

Sincerely,

Thomas H. Cole, CPA, CGMA  
Temporary Legislative Auditor

FINANCIAL STATEMENTS AND INDEPENDENT  
ACCOUNTANTS' COMPILATION REPORT

DISTRICT ATTORNEY'S COMMUNITY ASSISTANCE FOUNDATION  
(A Quasi-Public Agency)  
December 31, 2017 and 2016

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### INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors  
District Attorney's Community Assistance Foundation  
Lake Charles, Louisiana

Management is responsible for the accompanying financial statements of the District Attorney's Community Assistance Foundation (a quasi-public agency), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District Attorney's Community Assistance Foundation financial position, statement of activities, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information contained in the schedule of compensation, benefits and other payments to agency head is for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

*Langley, Williams & Co., L.L.C.*

Lake Charles, LA  
November 26, 2019

District Attorney's Community Assistance Foundation  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Current assets		
Cash on hand and in bank	\$ 112,448	\$ 67,206
Gift cards	<u>61,099</u>	<u>130,810</u>
Total current assets	173,547	198,016
Equipment, net of accumulated depreciation of \$3,229 and \$1,242 in 2017 and 2016, respectively	<u>2,981</u>	<u>4,968</u>
Total assets	<u><u>\$ 176,528</u></u>	<u><u>\$ 202,984</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
Net assets		
Investment in capital assets	\$ 2,981	\$ 4,968
Unrestricted	<u>173,547</u>	<u>198,016</u>
	<u>176,528</u>	<u>202,984</u>
Total liabilities and net position	<u><u>\$ 176,528</u></u>	<u><u>\$ 202,984</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation  
STATEMENTS OF ACTIVITIES  
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Revenue and support		
Program service fees through gift cards	\$ 83,379	\$ 171,460
Contributions	<u>24,084</u>	<u>10,680</u>
Total revenue and support	<u>107,463</u>	<u>182,140</u>
Expenses		
Grant and similar amounts paid	107,640	145,511
Disaster relief expenses	19,181	23,881
Insurance	2,093	2,318
Event supplies	36	243
Office supplies	-	158
Printing and publications	331	1,742
Contracted services	1,815	-
Travel and meals	<u>944</u>	<u>950</u>
	<u>132,040</u>	<u>174,803</u>
(Expenses in Excess of Revenues) Revenues in Excess of Expenses	(24,577)	7,337
Other income (expenses)		
Investment income	108	32
Depreciation	<u>(1,987)</u>	<u>(1,242)</u>
	<u>(1,879)</u>	<u>(1,210)</u>
CHANGE IN NET ASSETS	<u>(26,456)</u>	<u>6,127</u>
Net position at the beginning of period	202,984	196,857
NET POSITION AT END OF PERIOD	<u><u>\$ 176,528</u></u>	<u><u>\$ 202,984</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation  
STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flow from operating activities:		
Change in net position	\$ (26,456)	\$ 6,127
Adjustments to reconcile changes in net position to net cash provided by (used in) operating activities:		
Depreciation	1,987	1,242
Changes in operating assets and liabilities:		
Decrease in gift cards	<u>69,711</u>	<u>66,047</u>
<b>Net cash provided by operating activities</b>	45,242	73,416
Cash flows used in investing activities:		
Purchase of equipment	<u>-</u>	<u>(6,210)</u>
<b>Net cash used by investing activities</b>	<u>-</u>	<u>(6,210)</u>
<b>NET CHANGE IN CASH</b>	45,242	67,206
CASH AT BEGINNING OF PERIOD	<u>67,206</u>	<u>-</u>
<b>CASH AT END OF PERIOD</b>	<u><u>\$ 112,448</u></u>	<u><u>\$ 67,206</u></u>

See accountants' compilation report.

## SUPPLEMENTAL INFORMATION



District Attorney's Community Assistance Foundation  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
For the Years Ended December 31, 2017 and 2016

Agency Head Name: John DeRosier

<u>Purpose</u>	<u>2017</u>	<u>2016</u>
Salary	\$ 0	\$ 0
Benefits	0	0
Per Diem	0	0
Other	0	0
	<u>\$ 0</u>	<u>\$ 0</u>

See accountants' compilation report.