

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REVIEW REPORT	1-2
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis	3-5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	6
Statement of Activities	7
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
NOTES TO FINANCIAL STATEMENTS.....	10 - 15
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	
General Fund.....	16
Title IV-D.....	17
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	
	18
OTHER MATTERS	
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	19 - 21
Management's Corrective Action Plan	22
Schedule of Prior Year Findings and Questioned Cost.....	23
Louisiana Attestation Questionnaire	Appendix



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

May 20, 2018

Independent Accountants' Review Report

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the District Attorney's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

ACCOUNTANT'S RESPONSIBILITY

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

ACCOUNTANT'S CONCLUSION

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We

*District Attorney
Thirty-Fifth Judicial District
May 20, 2018
Page 2*

have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

OTHER SUPPLEMENTAL INFORMATION

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated April 28, 2017, on the results of our agreed-upon procedures.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants
Alexandria, Louisiana

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2017

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2017, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2017

	For the Year Ended	
	December 31,	
	2017	2016
Assets:		
Cash	\$ 126,886	\$ 208,875
Receivables	46,939	41,073
Depreciable capital assets, net	62,228	24,870
Total Assets	236,053	274,818
Liabilities:		
Accounts Payable	5,821	8,018
Other Liabilities	3,676	2,283
Delayed Revenue	2,549	3,049
Total Liabilities	12,046	13,350
Net Position:		
Unrestricted	161,779	236,598
Invested in Capital Assets	62,228	24,870
Total Net Position	\$ 224,007	\$ 261,468

As the presentation appearing above demonstrates, with the exception of \$62,228 invested in capital assets, the Office's net position is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended	
	December 31,	
	2017	2016
Revenues:		
Program Revenue:		
Charges for Services	\$ 208,746	\$ 223,870
Operating Grants	227,443	215,730
Capital Grants and Contributions	52,708	---
General Revenue:		
Other	944	2,231
Total Revenue	489,841	441,831
Program Expenses:		
General Government - Judicial	527,302	513,079
Change in Net Position	(37,461)	(71,248)
Net Position Beginning	261,468	332,716
Net Position Ending	\$ 224,007	\$ 261,468

DISTRICT ATTORNEY'S OFFICE **THIRTY-FIFTH JUDICIAL DISTRICT**

MANAGEMENT'S DISCUSSION AND ANALYSIS **December 31, 2017**

As the accompanying presentation demonstrates, the District Attorney's Office's net position has decreased due to using a portion of reserves to enhance services.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2017, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and certain special revenue funds to have a budget. For the year ended December 31, 2017, it was not necessary to amend the original budget.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2017, capital assets activity was limited to using grant funds to replace cash management software and depreciation of existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2017, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Position
December 31, 2017

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 126,886
Receivables	46,939
Depreciable capital assets, net	<u>62,228</u>
Total assets	<u>236,053</u>
<u>LIABILITIES</u>	
Accounts payable	5,821
Other Liabilities	3,676
Delayed Revenue	<u>2,549</u>
Total liabilities	<u>12,046</u>
<u>NET POSITION</u>	
Unrestricted	161,779
Invested in Capital Assets	<u>62,228</u>
Total net position	<u><u>\$ 224,007</u></u>

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

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***Statement of Activities
Year Ended December 31, 2017***

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 255,871
Auto Expense	6,387
Depreciation	8,055
Dues & Publications	33,469
Insurance	104,466
Legal & Professional	41,436
Office Expense	43,475
Travel & Conferences	12,048
Utilities & Telephone	22,038
Other	<u>57</u>
Total Expenses	<u>527,302</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	114,173
Fees	94,573
Operating Grants and Contributions	
Federal	197,443
State	30,000
Capital Grants and Contributions	<u>52,708</u>
Total Program Revenues	<u>488,897</u>
Net Income (Expenses) - Governmental Activities	<u>(38,405)</u>
General Revenues:	
Other	<u>944</u>
Total General Revenues	<u>944</u>
Change in Net Position	(37,461)
Net Position - Beginning	<u>261,468</u>
Net Position - Ending	<u>\$ 224,007</u>

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Balance Sheet
Governmental Funds
December 31, 2017

	<u>General</u>	<u>Title IV-D</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$ 124,111	\$ -	\$ 2,775	\$ 126,886
Receivables	11,901	34,724	314	46,939
Interfund Receivables	34,724	-	135	34,859
Total Assets	<u>\$ 170,736</u>	<u>\$ 34,724</u>	<u>\$ 3,224</u>	<u>\$ 208,684</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 5,821	\$ -	\$ -	5,821
Other Liabilities	3,676	-	-	3,676
Interfund Payables	135	34,724	-	34,859
Delayed Revenue	-	-	2,549	2,549
Total Liabilities	<u>9,632</u>	<u>34,724</u>	<u>2,549</u>	<u>46,905</u>
<u>Fund Balance</u>				
Unassigned	161,104	-	-	161,104
Assigned to Miscellaneous Special Purposes	-	-	675	675
Total Fund Balances	<u>161,104</u>	<u>-</u>	<u>675</u>	<u>161,779</u>
Total Liabilities and Fund Balance	<u>\$ 170,736</u>	<u>\$ 34,724</u>	<u>\$ 3,224</u>	<u>\$ 208,684</u>

Total Fund Balances - Governmental Funds	\$ 161,779
Amounts reported for governmental activities in the statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>62,228</u>
Net Position of Governmental Activities	<u>\$ 224,007</u>

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2017

	General	Title IV-D	Other Governmental Funds	Total Governmental Funds
Revenues:				
Fines & Forfeitures	\$ 105,066	\$ -	\$ 9,107	\$ 114,173
Fees	94,573	-	-	94,573
Intergovernmental				-
Federal Funds	-	197,443	-	197,443
State Funds	-	-	30,000	30,000
Other	53,647	-	5	53,652
Total revenues	<u>253,286</u>	<u>197,443</u>	<u>39,112</u>	<u>489,841</u>
Expenditures:				
General Government - Judicial				
Payroll & Related Benefits	225,871	-	30,000	255,871
Auto Expense	6,387	-	-	6,387
Dues & Publications	33,469	-	-	33,469
Insurance	104,466	-	-	104,466
Legal & Professional	41,436	-	-	41,436
Office Expense	43,475	-	-	43,475
Travel & Conferences	12,048	-	-	12,048
Utilities & Telephone	22,038	-	-	22,038
Other	57	-	-	57
Capital Outlay	45,413	-	-	45,413
Total expenditures	<u>534,660</u>	<u>-</u>	<u>30,000</u>	<u>564,660</u>
Excess (deficiency) of revenues over expenditures	(281,374)	197,443	9,112	(74,819)
Other sources (uses)				
Operating Transfers In	206,550	-	-	206,550
Operating Transfers Out	-	(197,443)	(9,107)	(206,550)
Net Change in Fund Balances	(74,824)	-	5	(74,819)
Fund balance - beginning of year	<u>235,928</u>	<u>-</u>	<u>670</u>	<u>236,598</u>
Fund balance - end of year	<u>\$ 161,104</u>	<u>\$ -</u>	<u>\$ 675</u>	<u>\$ 161,779</u>

Net change in fund balances of Governmental Funds	\$	(74,819)
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense.		
Capital Expenditures	45,413	
Depreciation	(8,055)	37,358
Change in net position of governmental activities	\$	(37,461)

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

DISTRICT ATTORNEY'S OFFICE
THRITY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity 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 reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
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.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- Title IV-D – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Financial Statement Presentation

Government-Wide Financial Statements

Fund Financial Statements

Basis of Accounting

Accrual Basis

Modified Accrual Basis

Measurement Focus

Economic Resources

Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as expenditures.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of certificates of deposit.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

Internal Balances

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

Delayed Revenues

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as delayed revenues. These amounts remain in delayed revenues until revenue recognition criteria are met or the funds are returned to the source.

Fund Balance Classifications

Commitment or assignment of fund balances is at the discretion of the District Attorney. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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.

At December 31, 2017, the District Attorney's Office has \$143,099 in deposits (collected bank balance). These deposits were fully secured by FDIC coverage.

NOTE 3 - RECEIVABLES

At December 31, 2017, consisted entirely of amounts due from governmental sources, which are described as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

	General Fund	Title IV-D	Other	Total
Grant Parish Sheriff's Office	\$ 6,901	\$ ----	\$ ----	\$ 6,901
State of Louisiana – Crime Victims Assistance	5,000	----	----	5,000
State of Louisiana – Title IVD Funds	----	34,724	----	34,724
Miscellaneous	----	----	314	314
Total	\$ 11,901	\$ 34,724	\$ 314	\$ 46,939

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Automobiles and Equipment	\$ 114,533	\$ 45,413	\$ ----	\$ 159,946
Less Accumulated Depreciation	89,663	8,055	----	97,718
Total Net of Depreciation	\$ 24,870	\$ 37,358	\$ ----	\$ 62,228

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 34,724	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.
Other Governmental	General	135	To report excess distribution of forfeitures received by the General Fund
		\$ 34,859	

Details related to interfund transfers are presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 197,443	Reimburse general fund for child support enforcement expenditures.
General	Other Governmental	<u>9,107</u>	Transfer forfeitures to the General Fund
Total		<u>\$ 206,550</u>	

NOTE 6 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2017

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<u>Revenues:</u>				
Fines & Forfeitures	\$ 115,000	\$ 115,000	\$ 105,066	\$ (9,934)
Fees	90,000	90,000	94,573	4,573
Other	1,000	1,000	53,647	52,647
Total revenues	206,000	206,000	253,286	47,286
<u>Expenditures:</u>				
General Government - Judicial	520,000	520,000	534,660	(14,660)
Capital Outlay	-	-	-	-
Total expenditures	520,000	520,000	534,660	(14,660)
Excess (deficiency) of revenues over expenditures	(314,000)	(314,000)	(281,374)	32,626
<u>Other sources (uses)</u>				
Operating Transfers In	185,000	185,000	206,550	21,550
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(129,000)	(129,000)	(74,824)	54,176
Fund balance - beginning of year	235,928	235,928	235,928	-
Fund balance - end of year	\$ 106,928	\$ 106,928	\$ 161,104	\$ 54,176

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Title IV-D

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2017

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	185,000	185,000	197,443	12,443
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	<u>185,000</u>	<u>185,000</u>	<u>197,443</u>	<u>12,443</u>
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues over expenditures	185,000	185,000	197,443	12,443
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>(185,000)</u>	<u>(185,000)</u>	<u>(197,443)</u>	<u>(12,443)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Agency Head
James P. Lemoine, District Attorney

Purpose

Salary:

Local Salary (See Note 1)	95,040
Salary Provided by the State of Louisiana (RS 16:10)	50,000

Benefits:

Health Insurance	26,346
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Reimbursements:

Office Supplies and Equipment Purchased for the Office by the District Attorney	5,342
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Travel Expenses Necessary to Attend Out of Town Meetings	2,943
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Note 1:

The salary presented above includes all compensation received from local sources. The compensation consists of amounts provided by the Grant Parish Police Jury and amounts funded by the District Attorney's Office.



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

May 20, 2018

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney's Office for the Thirty-Fifth Judicial District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney's Office's compliance with certain laws and regulations during the year ended December 31, 2017, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the District Attorney as defined by LSA-RS 42:1101-1124 (the code of ethics).

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period.

Management provided us with all payroll records.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

District Attorney's Office

May 20, 2018

Page 2

BUDGETING

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with a copy of the budget.

6. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings or minutes are necessary to adopt the budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances were within the limits permitted by State Law.

ACCOUNTING AND REPORTING

8. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official or other form of approval.

MEETINGS

9. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings are required.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.



ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS
ALEXANDRIA, LOUISIANA

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2017

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2017***

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2017

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Rozier, Harrington & McKay
Post Office Box 12178
Alexandria, Louisiana 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2017 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No []

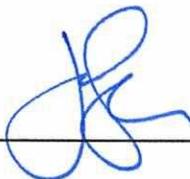
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No []

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



District Attorney

6/7/18

Date