

**DISTRICT ATTORNEY OF THE  
THIRTEENTH JUDICIAL DISTRICT**  
Financial Report

Year Ended December 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Trent Brignac  
District Attorney of the Thirteenth Judicial District  
Parish of Evangeline, Louisiana  
Ville Platte, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

### *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.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney, as of December 31, 2019, 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.

## ***Emphasis of Matter***

As discussed in Note 12 to the financial statements, as a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen that may negatively affect the financial position and changes in financial position of the District Attorney. Our opinions are not modified with respect to this matter.

## ***Other Matters***

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

Accounting principles generally accepted in the United States of America require the budgetary comparison schedules, schedule of employer's share of net pension liability, and schedule of employer contributions (pages 31 – 37), be presented to supplement the basic financial statements. 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. 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.

The District Attorney has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2020, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
September 10, 2020

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2019

	Governmental Activities
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 923,323
Due from other governmental units	37,320
Capital assets, net	<u>50,902</u>
Total assets	<u>1,011,545</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	<u>323,058</u>
<b>LIABILITIES</b>	
Accounts and other payables	40,081
Seized funds liability	34,718
Long-term liabilities:	
Portion due after one year -	
Compensated absences payable	28,279
Net pension liability	<u>368,556</u>
Total liabilities	<u>471,634</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	<u>69,080</u>
<b>NET POSITION</b>	
Net investment in capital assets	50,902
Restricted for child support programs	15,542
Restricted for grant provisions	13,301
Unrestricted	<u>714,144</u>
Total net position	<u>\$ 793,889</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
 Evangeline Parish, Louisiana

Statement of Activities  
 Year Ended December 31, 2019

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government -				
Judicial	<u>\$1,530,627</u>	<u>\$ 790,623</u>	<u>\$ 540,404</u>	<u>\$ (199,600)</u>
General revenues:				
				1,070
				2,429
				37,027
				<u>12,907</u>
				<u>53,433</u>
				(146,167)
				<u>940,056</u>
				<u>\$ 793,889</u>

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



**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

#### **Pretrial Intervention Fund**

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

#### **Families in Need of Service Fund**

To account for the administration of FINS contract used to address the needs of juvenile offenders.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2019

	General	Pretrial Intervention	Families in Need of Service	Total
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 663,488	\$ 255,794	\$ 4,041	\$ 923,323
Due from other governmental units	<u>28,060</u>	<u>-</u>	<u>9,260</u>	<u>37,320</u>
Total assets	<u>\$ 691,548</u>	<u>\$ 255,794</u>	<u>\$ 13,301</u>	<u>\$ 960,643</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 40,081	\$ -	\$ -	\$ 40,081
Seized funds liability	<u>34,718</u>	<u>-</u>	<u>-</u>	<u>34,718</u>
Total liabilities	<u>74,799</u>	<u>-</u>	<u>-</u>	<u>74,799</u>
Fund balances:				
Restricted for child support programs	15,542	-	-	15,542
Restricted for grant provisions	-	-	13,301	13,301
Committed	-	255,794	-	255,794
Unassigned	<u>601,207</u>	<u>-</u>	<u>-</u>	<u>601,207</u>
Total fund balances	<u>616,749</u>	<u>255,794</u>	<u>13,301</u>	<u>885,844</u>
Total liabilities and fund balances	<u>\$ 691,548</u>	<u>\$ 255,794</u>	<u>\$ 13,301</u>	<u>\$ 960,643</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2019

Total fund balances for governmental funds at December 31, 2019	\$ 885,844
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Furniture and equipment, net of \$76,777 accumulated depreciation	50,902
The deferred outflows of expenditures for the pension plans are not a use of current resources, and therefore, are not reported in the funds	323,058
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds. These liabilities consist of:	
Compensated absences payable	\$ (28,279)
Net pension liability	<u>(368,556)</u> <u>(396,835)</u>
The deferred inflows of contributions for the pension plans are not available resources, and therefore, are not reported in the funds	<u>(69,080)</u>
Net position at December 31, 2019	<u>\$ 793,889</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended December 31, 2019

	General	Pretrial Intervention	Families in Need of Service	Total
<b>Revenues:</b>				
Fees, services, and commissions	\$ 156,331	\$ 204,623	\$ -	\$ 360,954
Intergovernmental revenue -				
Federal and state grants	202,608	-	27,780	230,388
Local appropriations	429,669	-	-	429,669
On-behalf payments	310,016	-	-	310,016
Confiscated assets income	1,070	-	-	1,070
Interest income	1,912	517	-	2,429
Other revenues	11,482	-	1,425	12,907
Total revenues	<u>1,113,088</u>	<u>205,140</u>	<u>29,205</u>	<u>1,347,433</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Salaries and related benefits	923,933	63,876	15,965	1,003,774
Insurance	82,502	2,865	-	85,367
Automobile operation and maintenance	14,305	-	-	14,305
Dues and subscriptions	9,205	25	110	9,340
Equipment maintenance	11,925	-	-	11,925
Office expenditures	146,534	15,951	739	163,224
Professional fees	23,300	-	-	23,300
Travel, conference, and training	19,898	-	1,067	20,965
Outside services and fees	954	-	-	954
Restitution	-	51,455	-	51,455
Other	5,483	75	5,266	10,824
Total expenditures	<u>1,238,039</u>	<u>134,247</u>	<u>23,147</u>	<u>1,395,433</u>
Excess (deficiency) of revenues over expenditures	<u>(124,951)</u>	<u>70,893</u>	<u>6,058</u>	<u>(48,000)</u>
<b>Other financing sources (uses):</b>				
Transfers in	154,494	50,000	-	204,494
Transfer out	<u>(64,631)</u>	<u>(139,863)</u>	<u>-</u>	<u>(204,494)</u>
Total financing sources (uses)	<u>89,863</u>	<u>(89,863)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(35,088)	(18,970)	6,058	(48,000)
Fund balances, beginning	<u>651,837</u>	<u>274,764</u>	<u>7,243</u>	<u>933,844</u>
Fund balances, ending	<u>\$ 616,749</u>	<u>\$ 255,794</u>	<u>\$ 13,301</u>	<u>\$ 885,844</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2019

Total net changes in fund balances for the year ended December 31, 2019 per the statement of revenues, expenditures and changes in fund balances	\$ (48,000)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(3,795)
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 funds.	
Compensated absences payable	\$(28,279)
Net pension liability	<u>(66,093)</u> <u>(94,372)</u>
Change in net position for the year ended December 31, 2019 per the statement of activities	<u>\$ (146,167)</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

The financial statements of the District Attorney have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

These financial statements only include funds and activities that are controlled by the District Attorney as an independently elected parish official. The District Attorney's offices are located in the parish courthouse. The upkeep and maintenance of the courthouse is paid by the parish government, and additionally, the parish government pays a monthly supplement for salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than a monthly supplement for salaries and operating expenditures from the parish government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

B. Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements provide operational accountability information for the District Attorney as an economic unit. The government-wide financial statements report the District Attorney's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the District Attorney.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District Attorney are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, expenditures, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the District Attorney. The various funds of the District Attorney are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual major governmental funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type and at least five percent of the corresponding total for all governmental funds combined or funds designated as major at the discretion of the District Attorney. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

Governmental Funds -

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District Attorney reports these major governmental funds and fund types:

General Fund

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the District Attorney. The following are the District Attorney's major special revenue funds:

The Pretrial Intervention Fund is used to account for the collection of probation fees.

The Families in Need of Service Fund is used to account for the administration of the FINS contract used to address the needs of juvenile offenders.

C. Measurement Focus/Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and Interest-bearing Deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District Attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and vehicles	5-10 years
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DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

Compensated Absences

Employees of the District Attorney's office earn three weeks of paid time off per year. At the end of each year, employees may carryforward 12 weeks of paid time off earned but not taken. Subject to the above limitation, unused paid time off is paid to an employee upon retirement or resignation at rates being earned by that employee at separation.

Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 5), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, 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. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At December 31, 2019, the District Attorney's deferred outflows of resources and deferred inflows of resources on the government-wide statement are attributable to its pension plans.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
2. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. At December 31, 2019, the District Attorney reported \$28,843 of restricted net position, none of which was restricted by enabling legislation. It is the District Attorney's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
3. Unrestricted net position – consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

1. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney's office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney's adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

It is the District Attorney's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District Attorney uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

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

At December 31, 2019, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$923,323 as follows:

Demand deposits	\$ 313,432
Time, savings, and money market deposits	<u>609,891</u>
Total	<u>\$ 923,323</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. 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 by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2019, bank balances were secured as follows:

Bank balances	\$ 946,910
Federal deposit insurance	500,000
Pledged securities	446,910
Total	\$ 946,910

Deposits in the amount of \$446,910 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Due from Other Governmental Units

Amounts due from other governmental units in the amount of \$37,320 at December 31, 2019 consisted of the following:

Evangeline Parish Sheriff - fines, court costs, and other fees	\$ 12,518
State of Louisiana - Title IV-D incentive payments	15,542
State of Louisiana - Families in Need of Service program	9,260
Total	\$ 37,320

(4) Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Governmental activities:				
Capital assets being depreciated -				
Furniture and equipment	\$ 221,187	\$ -	\$ 93,508	\$ 127,679
Less accumulated depreciation	166,490	3,795	93,508	76,777
Governmental activities, capital assets, net	\$ 54,697	\$ (3,795)	\$ -	\$ 50,902

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation expense for the year ended December 31, 2019 of \$3,795 was charged to the judicial function.

(5) Employee Retirement Systems

The District Attorney participates in two cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all District Attorney employees participate in one of the following retirement systems:

**Plan Descriptions:**

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Government participates in Plan A.

District Attorneys' Retirement System (DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

A brief summary of eligibility and benefits of the plans are provided in the following table:

	PERS	DARS
Final average salary	Final average compensation	Final average compensation
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 <sup>1</sup> 10 years age 60 <sup>1</sup> 7 years age 65 <sup>1</sup>	30 years of any age 24 years age 55 <sup>2</sup> 10 years age 60 <sup>2</sup>
Benefit percent per years of service	3.00%	3.0% - 3.5% <sup>2</sup>

<sup>1</sup> Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

<sup>2</sup> Joined plan after July 1, 1990

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

**Contributions:**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and DARS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2019 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Government Contributions</u>
PERS	9.50%	11.50%	\$ 4,422	\$ 42,968
DARS	8.00%	4.00%	32,605	5,924

**Net Pension Liability:**

The District Attorney's net pension liability at December 31, 2019 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for each plan was measured as of the plan's measurement date (December 31, 2018 for PERS and June 30, 2019 for DARS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportionate share of the net pension liability for each of the plans in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the District Attorney's proportion for each plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
PERS	\$ 256,852	0.057871%	0.002522%
DARS	111,704	0.347226%	0.076334%



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was December 31, 2018 for PERS and June 30, 2019 for DARS, the net pension liability is based upon fiduciary net position for the plan as of those dates. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report for those fiscal years. The financial report for each plan may be accessed on their website as follows:

PERS - <http://www.persla.org/>                      DARS - <http://ladars.org/>

**Actuarial Assumptions:**

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for the defined pension plan in which the District Attorney is a participating employer:

	<u>PERS</u>	<u>DARS</u>
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2009 - 6/30/2014
Expected remaining service lives	4	6
Inflation Rate	2.40%	2.4%
Projected salary increases	4.75%	5.5%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality.
- (2) For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale.
- (3) Pub-2010 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
- (4) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale AA were selected for employees, annuitants, and beneficiaries mortality.
- (5) RP-2000 Disables Lives Mortality Table (setback 5 years for males and 3 year for females) for disabled annuitants.

**Cost of Living Adjustments:**

The pension plans in which the District Attorney participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

**Discount Rate**

The discount rates used to measure the total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	PERS	DARS
Discount rate	6.50%	6.50%
Change in discount rate from prior valuation	-0.25%	-
Plan cash flow assumptions	(1)	(1)
Rates incorporated in the Discount Rate:		
Long-term Rate of Return	7.43%	7.56%
Periods applied	All	All
Municipal Bond Rate	N/A	N/A

\*Plan Cash Flow Assumptions:

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For DARS the long-term expected rate of return 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 expenses, 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 and an adjustment for the effect of rebalancing/diversification. For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following table:

Asset Class	PERS*		DARS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	-	-	0.49%	0.00%
Fixed Income	35%	1.22%	40.10%	1.65%
Equities	52%	3.45%	48.42%	5.13%
Alternative Investments	11%	0.65%	10.99%	0.78%
Real Estate	2%	0.11%	-	-
Total	<u>100%</u>		<u>100%</u>	

\* Arithmetic real rates of return

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2019, the District Attorney recognized \$152,012 in pension expense related to its participation in PERS and DARS.

At December 31, 2019, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 15,648
Changes of assumptions	64,221	-
Net differences between projected and actual earnings on plan investments	122,956	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,530	12,372
Contributions subsequent to the measurement date	42,968	-
Total	<u>\$ 232,675</u>	<u>\$ 28,020</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 480	\$ 34,865
Changes of assumptions	50,877	3,684
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	18,743	2,511
Net differences between projected and actual earnings on plan investments	15,665	-
Contributions subsequent to the measurement date	4,618	-
Total	\$ 90,383	\$ 41,060

Deferred outflows of resources of \$47,586 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. 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 Ended December 31	PERS	DARS
2020	\$ 59,410	\$ 14,727
2021	32,221	8,047
2022	26,740	9,780
2023	43,316	15,578
2024	-	(3,427)
Total	\$ 161,687	\$ 44,705

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:**

The following presents the proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$ 545,485	\$ 256,852	\$ 15,580
DARS	6.50%	304,270	111,704	(52,267)
Total		\$ 849,755	\$ 368,556	\$ (36,687)

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

At December 31, 2019 the District Attorney reported payables of \$21,628 for the contractually required contributions for the month of December 2019. These amounts are included in liabilities and reported as accounts and other payables in these financial statements.

(6) Deferred Compensation Plan

The District Attorney's office offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all District Attorney employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

(7) Interfund Transfers

Interfund transfers consisted of the following at December 31, 2019:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 154,494	\$ 64,631
Pretrial Intervention	50,000	139,863
	\$204,494	\$ 204,494

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain employees of the District Attorney's office.

Supplemental salary payments are made by the state directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's 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. On-behalf payments in the amount of \$310,016 were recorded as revenue and expenditures in the financial statements.

(9) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2019.

(10) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Trent Brignac, District Attorney, for the year ended December 31, 2019 follows:

Salary	\$ 120,785	
Benefits - payroll taxes	1,751	
Retirement	3,171	
Auto Allowance	13,980	
Cell phone	1,490	
Conference registration fees	350	
Dues	463	
Hotels	1,129	
Meals	325	
Travel	541	
Wellness membership	545	
	\$ 144,530	
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)	50,000	
Fringe benefits paid by State of Louisiana	2,037	
		52,037
Total		\$ 196,567

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(11) Risk Management

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(12) Subsequent Events

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which may negatively affect the financial position and changes in financial position of the District Attorney during fiscal year 2020. Additionally, a public health emergency was declared by the State of Louisiana on March 11, 2020 with a subsequent stay at home order in effect through May 15, 2020. The duration of these uncertainties and the ultimate financial effects on the District Attorney cannot be reasonably estimated at this time.

**REQUIRED  
SUPPLEMENTARY INFORMATION**



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees, services, and commissions	\$ 225,000	\$ 132,025	\$ 156,331	\$ 24,306
Intergovernmental revenues -				
Federal and state grants	180,000	197,400	202,608	5,208
Local appropriations	430,000	429,600	429,669	69
On-behalf payments	300,500	302,706	310,016	7,310
Confiscated assets income	5,000	1,070	1,070	-
Interest income	1,500	1,500	1,912	412
Other revenues	12,000	11,500	11,482	(18)
Total revenues	<u>1,154,000</u>	<u>1,075,801</u>	<u>1,113,088</u>	<u>37,287</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Salaries and related benefits	875,000	882,990	923,933	(40,943)
Insurance	75,000	82,430	82,502	(72)
Automobile operation and maintenance	15,000	14,930	14,305	625
Dues and subscriptions	11,000	9,800	9,205	595
Equipment maintenance	13,000	12,415	11,925	490
Office expenditures	125,000	162,265	146,534	15,731
Professional fees	16,000	18,300	23,300	(5,000)
Travel, conference, and training	18,000	19,900	19,898	2
Outside services and fees	400	-	954	(954)
Other	5,500	2,540	5,483	(2,943)
Total expenditures	<u>1,153,900</u>	<u>1,205,570</u>	<u>1,238,039</u>	<u>(32,469)</u>
Excess (deficiency) of revenues over expenditures	<u>100</u>	<u>(129,769)</u>	<u>(124,951)</u>	<u>4,818</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	154,726	154,494	(232)
Transfers out	<u>-</u>	<u>-</u>	<u>(64,631)</u>	<u>(64,631)</u>
Total other financing sources (uses)	<u>-</u>	<u>154,726</u>	<u>89,863</u>	<u>(64,863)</u>
Net change in fund balance	100	24,957	(35,088)	(60,045)
Fund balance, beginning	<u>651,837</u>	<u>651,837</u>	<u>651,837</u>	<u>-</u>
Fund balance, ending	<u>\$ 651,937</u>	<u>\$ 676,794</u>	<u>\$ 616,749</u>	<u>\$ (60,045)</u>

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Pretrial Intervention Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees, services, and commissions	\$ 135,000	\$ 193,530	\$ 204,623	\$ 11,093
Interest income	300	-	517	517
Total revenues	135,300	193,530	205,140	11,610
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	70,000	64,000	63,876	124
Insurance	-	-	2,865	(2,865)
Dues and subscriptions	-	-	25	(25)
Office expenditures	1,500	18,915	15,951	2,964
Restitution	30,000	51,460	51,455	5
Other	-	-	75	(75)
Total expenditures	101,500	134,375	134,247	128
Excess of revenues over expenditures	33,800	59,155	70,893	11,738
Other financing sources (uses):				
Transfers in	-	-	50,000	50,000
Transfers out	-	(90,110)	(139,863)	(49,753)
Total other financing sources (uses)	-	(90,110)	(89,863)	247
Net change in fund balance	33,800	(30,955)	(18,970)	11,985
Fund balance, beginning	274,764	274,764	274,764	-
Fund balance, ending	\$ 308,564	\$ 243,809	\$ 255,794	\$ 11,985

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Families in Need of Service Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal and state grants	\$ 26,000	\$ 27,780	\$ 27,780	\$ -
Other revenues	4,000	1,331	1,425	94
Total revenues	30,000	29,111	29,205	94
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	17,200	15,965	15,965	-
Dues and subscriptions	-	-	110	(110)
Office expenditures	12,000	-	739	(739)
Travel, conference, and training	500	1,065	1,067	(2)
Other	-	6,115	5,266	849
Total expenditures	29,700	23,145	23,147	(2)
Net change in fund balance	300	5,966	6,058	92
Fund balance, beginning	7,243	7,243	7,243	-
Fund balance, ending	\$ 7,543	\$ 13,209	\$ 13,301	\$ 92

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Year Ended December 31, 2019

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's 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
<b><i>District Attorney's Retirement System*</i></b>					
2019	0.347226%	\$111,704	\$ 51,105	218.58%	93.13%
2018	0.270892%	87,171	121,814	71.56%	92.92%
2017	0.256297%	69,129	145,650	47.46%	93.57%
2016	0.213079%	40,785	113,048	36.08%	95.09%
2015	0.160581%	8,650	110,160	7.85%	98.56%
<b><i>Parochial Employees Retirement System**</i></b>					
2019	0.057871%	\$256,852	\$355,762	72.20%	88.86%
2018	0.055349%	(41,083)	340,683	-12.06%	101.98%
2017	0.059343%	122,218	351,941	34.73%	94.15%

\*The amounts presented have a measurement date of June 30th.

\*\*The amounts presented have a measurement date of the previous fiscal year.

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

The accompanying notes are an integral part of this schedule.

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Schedule of Employer Contributions  
Year Ended December 31, 2019

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<b><i>District Attorney's Retirement System*</i></b>					
2019	\$ 5,924	\$ 5,924	\$ -	\$123,940	4.78%
2018	639	639	-	51,105	1.25%
2017	-	-	-	121,814	0.00%
2016	2,549	2,549	-	145,650	1.75%
2015	4,963	4,963	-	113,048	4.39%
<b><i>Parochial Employees Retirement System**</i></b>					
2018	\$42,968	\$42,968	\$ -	\$373,633	11.50%
2018	40,913	40,913	-	355,762	11.50%
2017	42,585	42,585	-	340,683	12.50%

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

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

The District Attorney prepares a proposed budget for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After holding the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ended December 31, 2019 :

General Fund	\$ 32,469
Families in Need of Service Fund	2

(3) Retirement Systems

**Changes of Benefit Terms**

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2019.

B. District Attorney’s Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2019.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Required Supplementary Information (Continued)

**Changes of Assumptions**

Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

Amounts reported in fiscal year ended December 31, 2019 for the pension plans reflect the following changes used to measure the total pension liability:

<u>Year ended December 31,</u>	<u>Discount Rate</u>	<u>Investment Rate of Return</u>	<u>Inflation Rate</u>	<u>Expected Remaining Service Lives</u>	<u>Projected Salary Increase</u>
<b>*Parochial Employees Retirement System of Louisiana-Plan A</b>					
2019	6.50%	6.50%	2.40%	4	4.75%
2018	6.75%	6.75%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2016	7.00%	7.00%	2.50%	4	5.25%
2015	7.00%	7.00%	2.50%	4	5.25%
<b>**District Attorney's Retirement System</b>					
2019	6.50%	6.50%	2.40%	6	5.50%
2018	6.50%	6.50%	2.40%	6	5.50%
2017	6.75%	6.75%	2.50%	7	5.50%
2016	7.00%	7.00%	2.50%	7	5.50%
2015	7.25%	7.25%	2.75%	6	6.25%

*\*The amounts presented have a measurement date of the previous fiscal year.*

*\*\*The amounts presented have a measurement date of June 30th.*

**INTERNAL CONTROL, COMPLIANCE,  
AND  
OTHER MATTERS**



# KOLDER, SLAVEN & COMPANY, LLC

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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*

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The Honorable Trent Brignac  
District Attorney of the Thirteenth Judicial District  
Parish of Evangeline, Louisiana  
Ville Platte, Louisiana

We have audited, 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, the financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated September 10, 2020.

### Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of current and prior year audit findings and management's corrective action plan, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2019-002 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2019-001 to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. 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*.

### **District Attorney's Response to Findings**

The District Attorney's response to the findings identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
September 10, 2020

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019

Part I. Current Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

**2019-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

CRITERIA: Segregation of accounting duties is imperative to promote a strong internal control structure and proper monitoring.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities, including fraud and/or defalcations, may occur and not be prevented and/or detected.

RECOMMENDATION: The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.

**2019-002 Financial Reporting**

Fiscal year finding initially occurred: 2007

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities, in the financial statement preparation process.

CRITERIA: Proper preparation of financial statements is imperative for management to monitor financial results.

CAUSE: The condition resulted because personnel do not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

EFFECT: Financial statements and related notes may reflect a material departure from generally accepted accounting principles.

(continued)

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019 (Continued)

RECOMMENDATION: The additional costs required to achieve the desired benefit may not be economically feasible.

MANAGEMENT RESPONSE: The financial reporting process will continue to be outsourced to the District Attorney's external auditors due to the increased costs necessary to correct the condition.

B. Compliance

There were no findings to report.

Part II. Prior Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

**2018-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

CURRENT STATUS: Unresolved. See finding 2019-001.

**2018-002 Financial Reporting**

Fiscal year finding initially occurred: 2007

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities, in the financial statement preparation process.

CURRENT STATUS: Unresolved. See finding 2019-002.

B. Compliance

There were no findings to report.

**District Attorney of the 13<sup>th</sup> Judicial District  
Ville Platte, Louisiana**

**Statewide Agreed-Upon Procedures Report  
Year Ended December 31, 2019**

# KOLDER, SLAVEN & COMPANY, LLC

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

To the District Attorney of the 13<sup>th</sup> Judicial District  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the District Attorney of the 13<sup>th</sup> Judicial District (District Attorney) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The District Attorney's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget

*The written policies and procedures address the functions noted above.*

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

*The written policies and procedures do not adequately address the functions noted above.*

c) **Disbursements**, including processing, reviewing, and approving

*The written policies and procedures address the functions noted above.*

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

*The written policies and procedures do not adequately address the functions noted above.*

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*The written policies and procedures address the functions noted above.*

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

*The written policies and procedures do not adequately address the functions noted above.*

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

*The written policies and procedures address the functions noted above.*

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

*The written policies and procedures address the functions noted above.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*The written policies and procedures do not adequately address the functions noted above.*

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

*There are no written policies and procedures for debt service. The District Attorney's office does not have any debt.*

- k) **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.

*The written policies and procedures do not adequately address the functions noted above.*

### **Bank Reconciliations**

---

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

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*No exceptions were noted in 2 a-c.*

### ***Collections (excluding EFTs)***

---

- 3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

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

*Employees that collect cash share a cash drawer.*

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

*Employees responsible for collecting cash also prepare and make the deposit.*

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

*No exceptions were noted.*

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

*No exceptions were noted.*

- 5. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*All employees with access to cash are covered by insurance for theft.*



6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that receipts are sequentially pre-numbered.  
*No exceptions were noted.*
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*No exceptions were noted.*
  - c) Trace the deposit slip total to the actual deposit per the bank statement.  
*No exceptions were noted.*
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).  
*Three of the deposits selected were not made within one day of receipt.*
  - e) Trace the actual deposit per the bank statement to the general ledger.  
*No exceptions were noted.*

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

---

7. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
8. For each location selected under #7 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  
*The employee that initiates a purchase can also place the order or make the purchase.*
  - b) At least two employees are involved in processing and approving payments to vendors.  
*No exceptions were noted.*
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  
*The employee responsible for processing payments can add/modify vendor files.*
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.  
*No exceptions were noted.*

9. For each location selected under #7 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original invoice/billing statement.  
*No exceptions were noted.*
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.  
*No exceptions were noted.*

#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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10. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).  
*The per diem rate used for two of the transactions selected exceeded GSA rates.*
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.  
*No exceptions were noted.*
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).  
*No exceptions were noted.*
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.  
*No exceptions were noted.*

#### ***Contracts***

---

11. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

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

*No exceptions were noted in 11 a-d.*

### ***Management's Response***

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#1 – Written Policies and Procedures:

Management is modifying written policies to include all the required categories.

#4 – Collections:

- (a) Due to the size of the office, separate cash drawers are unavoidable. (b) In the future, employees responsible for collecting cash/checks will not be responsible for preparing/making bank deposits.

#6 – Collections:

- (d) Efforts will be made to ensure that all deposits in excess of \$100 will be made within one day of receipt.

#8 – Non-Payroll Disbursements:

- (a) (c) Due to the size of the office and number of personnel, a complete segregation of duties is not feasible.

#10 – Travel and Travel Related Expense Reimbursements:

- (a) Per diem rates for travel will not exceed GSA rates.

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 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.

The purpose of this report is 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
September 10, 2020