

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

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DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

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DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

AFFIDAVIT

Personally came and appeared before the undersigned authority, R Christopher Nevils, District Attorney of the Eighth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eighth Judicial District, at December 31, 2018 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board



R. Christopher Nevils, District Attorney

Sworn to and subscribed before me, this 7th day of May, 2019

Shanna Jones, CPA

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

INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2018, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 U.S. and the *Louisiana Governmental Audit Guide*. Those standards require that I 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, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the

aggregate remaining fund information of the District Attorney of the Eighth Judicial District as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 5 through 8 and Budgetary Comparison Schedules on pages 36 and 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

Act 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. I have applied certain limited procedures to the required supplementary information presented on page 41, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

As allowed by Louisiana R.S. 24:513, the Louisiana Legislative Auditor has required governmental entities with public funds of \$500,000 or more to have certain agreed-upon procedures performed as included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The District's management is responsible for those control and compliance (C/C) areas identified in the SAUPs, see pages 45-53. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report presented on pages 54-57. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a reported dated May 7, 2019, on my consideration of the District Attorney of the Eighth Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Eighth Judicial District's internal control over financial reporting and compliance.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
May 7, 2019

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

The Management's Discussion and Analysis of the District Attorney of the Eighth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eighth Judicial District's financial activities for the year ended December 31, 2018. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eighth Judicial District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The District Attorney of the Eighth Judicial District's Net Position decreased during 2018 by \$32,523. Also, the District Attorney had cash, cash equivalents and investments of \$110,605 at December 31, 2018, which represents a decrease of \$31,954 from prior year end. This decrease in cash appears to be primarily the result of reductions in Operating Revenues by more than the reduction in Expenses.

During the current fiscal year end, Operating Grants and Contributions decreased by \$12,398 over prior year while Transfers from the Winn Parish Police Jury increased by \$5,544. Fines, Fees and Charges for Services fell by \$43,726. Expenses were reduced in the current year by \$39,811. Although reduced in the current year, the highest expenses were primarily Personnel and Related expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Basic Financial Statements

This annual report consists of a series of financial statements: The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Eighth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. During the 2015 the District Attorney adopted GASB Statement No. 68 "Accounting and Financial Reporting for Pensions".

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

Required Supplementary Information

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

FINANCIAL ANALYSIS OF THE ENTITY

Summary of the
Statement of Net Position
As of Year End

	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 157,611	\$ 185,866
Capital Assets, Net	52,496	53,116
Deferred Outflows	<u>111,690</u>	<u>172,804</u>
Total Assets and Deferred Outflows	<u>321,797</u>	<u>411,786</u>
Other Liabilities	8,483	11,639
Net Pension Liability	49,975	154,450
Compensated Absences Payable	9,936	12,829
Deferred Inflows	<u>97,118</u>	<u>44,060</u>
Total Liabilities and Deferred Inflows	165,512	222,978
Net Position		
Investment in Capital Assets, Net of Related Debt	52,496	53,116
Restricted	-	-
Unrestricted	<u>103,789</u>	<u>135,692</u>
Total Net Position	<u>\$ 156,285</u>	<u>\$ 188,808</u>

Net position of the District Attorney of the Eighth Judicial District's decreased by \$32,523 from the previous fiscal year. The decrease appears to be primarily related to the reduction of revenues.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

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

	For the Year Ended	
	2018	2017
Governmental Activities:		
Judicial Function		
Program Revenues		
Fines, Fees and Charges for Services	\$ 122,696	\$ 166,422
Operating Grants and Contributions	241,358	253,756
Capital Grants and Contributions	-	-
General Revenues	18,686	28,534
Total Revenues	382,740	448,712
Expenses	(732,666)	(772,477)
Excess/(Deficiency) before Transfers	(349,926)	(323,765)
Transfers from Police Jury	317,403	311,859
Change in Net Position	\$(32,523)	\$(11,906)

The District Attorney of the Eighth Judicial District's total revenues decreased by \$65,972 over the previous year balances. The total cost of all programs and services decreased by \$39,811 from the previous year balances.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2018, the District Attorney of the Eighth Judicial District had \$52,496, net of depreciation, invested in various office equipment and improvements of capital assets. (See table below.) This amount represents a net decrease (including additions and retirements) of \$620 from the previous year.

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

	2018	2017
Buildings and Improvements	\$ 11,161	\$ 12,923
Equipment, Furniture & Fixtures	41,335	40,193
Total	\$ 52,496	\$ 53,116

This year's major additions included:	Equipment, furniture and fixtures	\$ 21,558
This year's major net retirements included:	Equipment, furniture and fixtures	\$ 7,453

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Debt and Other Liabilities

The District Attorney of the Eighth Judicial District had \$9,936 in compensated absences payable outstanding at year end compared to \$12,829 at the previous year end, a decrease of \$2,893.

There was no new debt noted during year.

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The Budgetary Comparison Schedules show actual revenues and other financing sources exceeded budgeted revenues and other financing sources by \$26,794 which appears to be due primarily to fines, fees and charges being more than expected. Actual expenditures and other financing uses were \$43,721 less than budgeted amounts primarily due to operating services being less than projected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

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

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

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

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2018

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 5,446
Investments	105,159
Receivables	43,996
Prepaid Expenses	<u>3,010</u>
Total Current Assets	157,611

Non-Current Assets:

Capital Assets, Net	<u>52,496</u>
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Total Assets	<u>210,107</u>
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Deferred Outflows:

Pension Related	<u>111,690</u>
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Total Assets & Deferred Outflows	321,797
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Liabilities:

Current Liabilities:

Accounts Payable	2,979
Accrued Expenses	<u>5,504</u>
Total Current Liabilities	8,483

Non-Current Liabilities:

Compensated Absences	9,936
Net Pension Liability	49,975

Deferred Inflows:

Pension Related	<u>97,118</u>
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Total Liabilities and Deferred Inflows	<u>165,512</u>
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Net Position:

Invested in Capital Assets	52,496
Unrestricted	<u>103,789</u>

Total Net Position	<u>\$ 156,285</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u> <u>Revenue & Changes</u> <u>in Net Position</u> <u>Government Activities</u>
		<u>Fines, Fees</u> <u>& Charges</u> <u>for Services</u>	<u>Operating</u> <u>Grants &</u> <u>Contributions</u>	
Governmental Activities:				
Judicial	\$ 732,666	\$ 122,696	\$ 241,358	\$ (368,612)
General Revenues:				
				22,748
				1,991
				1,400
			(7,453)
				317,403
				336,089
				(32,523)
				188,808
				\$ 156,285

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2018

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Assets:				
Cash & Cash Equivalents	\$ 5,236		\$ 210	\$ 5,446
Investments	105,159			105,159
Receivables	8,230	\$ 35,766		43,996
Prepaid Expenses	3,010			3,010
Due To/(From)	<u>35,872</u>	<u>(35,766)</u>	<u>(106)</u>	<u>-</u>
Total Assets	<u>157,507</u>	<u>-</u>	<u>104</u>	<u>157,611</u>
Liabilities:				
Accounts Payable	2,875		104	2,979
Accrued Expenses	<u>5,504</u>	<u>-</u>	<u>-</u>	<u>5,504</u>
Total Liabilities	<u>8,379</u>	<u>-</u>	<u>104</u>	<u>8,483</u>
Fund Balance:				
Nonspendable	3,010			3,010
Unassigned	<u>146,118</u>	<u>-</u>	<u>-</u>	<u>146,118</u>
Total Fund Balances	<u>149,128</u>	<u>-</u>	<u>-</u>	<u>149,128</u>
Total Liabilities & Fund Balances	<u>\$ 157,507</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 157,611</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total Fund Balances for the Governmental Funds at December 31, 2018	\$	149,128
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
Deferred Outflows—Pension Related		
District Attorneys' Retirement System		56,353
Parochial Employees' Retirement System		55,337
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Depreciable		121,433
Less: Accumulated Depreciation	(68,937)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Net Pension (Liability)/Asset		
District Attorneys' Retirement System	(74,659)
Parochial Employees' Retirement System		24,684
Deferred Inflows—Pension Related		
District Attorneys' Retirement System	(21,755)
Parochial Employees' Retirement System	(75,363)
Compensated Absences	(9,936)
Total Net Position of Governmental Activities at December 31, 2018	\$	156,285

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Revenues:				
Fines, Fees & Charges for Services	\$ 119,441		\$ 3,255	\$ 122,696
Intergovernmental	41,460	\$ 199,898		241,358
Miscellaneous:				
Interest Earned	1,991			1,991
Other	<u>1,400</u>			<u>1,400</u>
Total Revenues	164,292	199,898	3,255	367,445
Expenditures:				
Judicial—Current:				
Personnel & Related	597,336			597,336
Operating Services	85,437			85,437
Travel & Other	5,616			5,616
Capital Outlay	<u>21,558</u>			<u>21,558</u>
Total Expenditures	<u>709,947</u>	<u>-</u>	<u>-</u>	<u>709,947</u>
Excess of Revenues over Expenditures	(545,655)	199,898	3,255	(342,502)
Other Financing Sources/(Uses):				
Transfers from Police Jury	317,403			317,403
Transfers In (Out)	<u>203,153</u>	<u>(199,898)</u>	<u>(3,255)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	520,556	(199,898)	(3,255)	317,403
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing (Uses)	(25,099)	-	-	(25,099)
Fund Balances—Beginning of Year	<u>174,227</u>	<u>-</u>	<u>-</u>	<u>174,227</u>
Fund Balances—End of Year	<u>\$ 149,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,128</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2018

Net Change in Fund Balances—Governmental Funds \$ (25,099)

Amounts reported for Governmental Activities
 in the Statement of Activities are different because:

Governmental Funds report Capital Outlays as expenditures;
 however, in the Statement of Activities the cost of the assets
 is allocated over their estimated useful lives as depreciation
 expense. The cost of Capital Assets recorded in the current
 period is 21,558

Depreciation expense on Capital Assets is reported in the
 Government-wide Financial Statements, but does not require
 the use of current financial resources and is not reported in the
 Fund Financial Statements. Current year depreciation expense is (14,724)

In the Statement of Activities, only the Gain/(Loss) on the Disposal
 of Assets is reported, where as in the Governmental Funds, the
 Proceeds from a Sale increases financial resources thus the Change
 in Net Assets differs from the Change in Fund Balance by the
 portion of the assets disposed of that have not been depreciated. (7,453)

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

Decrease in Compensated Absences 2,893

Non-employer Contributions to Cost-sharing Pension Plan:
 District Attorneys' Retirement System 20,276
 Parochial Employees' Retirement System 2,472

Pension Expense/(Benefit):
 District Attorneys' Retirement System (26,742)
 Parochial Employees' Retirement System (5,704)

Net Change in Net Position per Statement of Activities \$ (32,523)

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS
ASSET FORFEITURE FUND
DECEMBER 31, 2018

Assets:	
Cash	\$ 2,188
Due from Others	<u>2,315</u>
Total Assets	<u><u>\$ 4,503</u></u>
Liabilities:	
Due to Others	<u>4,503</u>
Total Liabilities	<u>4,503</u>
Net Position	<u><u>\$ -</u></u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Eighth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999. GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. As required the District Attorney has implemented GASB Statement No. 63.

B. Reporting Entity

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

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

C. Fund Accounting

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

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

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

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

Worthless Checks Collection Fee Fund (Worthless Checks) - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney consists of the following:

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Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

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

Expenditures

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

Due To/(From)

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

Other Financing Sources/(Uses)

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

E. Budgetary Accounting

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

F. Assets Liabilities and Equity

Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits

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in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

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

Investments

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

Receivables

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

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2018, no amount was considered to be uncollectible, therefore no provision for uncollectible accounts was deemed necessary.

Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eighth Judicial District is charged as an expense against operations in the Statement of Activities. Capital Assets Net of Accumulated Depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight-line method over the estimated useful life of the assets, generally 10 to 40 years for buildings improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Compensated Absences

Full-time employees of the District Attorney of the Eighth Judicial District earn 96 hours of annual compensated leave each year. The maximum amount of this annual leave that may be accumulated and carried over from one year to the next by each employee is 80 hours. Upon termination, an employee is compensated for up to 80 hours of said unused annual leave at the employee's hourly rate of pay at the time of termination.

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Equity Classifications

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

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

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

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

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

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

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

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

Pension Plan— The District Attorney is a participating employer in two cost-sharing, multiple-employer, public employee retirement systems (PERS) as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plans' fiduciary net positions have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plans. A separate audited report on each of the plans is available on the Louisiana Legislative Auditor's website.

G. Estimates

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

NOTE 2—DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

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

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Deposits in bank accounts 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 bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits of \$17,807 at December 31, 2018 were fully secured by FDIC insurance.

B. Investments

The District Attorney of the Eighth Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. At December 31, 2018, investments held by the District Attorney consist of \$105,159 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District Attorney is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

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NOTE 3—ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2018.

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Fines, Fees & Charges for Services	\$ 5,730		\$ -	\$ 5,730
Intergovernmental Revenues	<u>2,500</u>	<u>\$ 35,766</u>		<u>38,266</u>
Total	<u>\$ 8,230</u>	<u>\$ 35,766</u>	<u>\$ -</u>	<u>\$ 43,996</u>

NOTE 4—CAPITAL ASSETS

A summary of District Attorney of the Eighth Judicial District’s capital assets at December 31, 2018 is as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/18</u>
Capital Assets—Depreciable:				
Buildings & Improvements	\$ 17,622	\$ -	\$ -	\$ 17,622
Less Accumulated Depreciation	<u>(4,699)</u>	<u>(1,762)</u>	<u>-</u>	<u>(6,461)</u>
Subtotal	12,923			11,161
Equipment, Furniture & Fixtures	106,718	21,558	(24,465)	103,811
Less Accumulated Depreciation	<u>(66,525)</u>	<u>(12,962)</u>	<u>17,011</u>	<u>(62,476)</u>
Subtotal	40,193			41,335
Total Capital Assets, Net	<u>\$ 53,116</u>			<u>\$ 52,496</u>

Depreciation expense of \$14,724 for the year ended December 31, 2018 was charged to the Judicial function in the Government-Wide Statement of Activities.

NOTE 5—DUE TO/(FROM) FUNDS

The following is a summary of interfund payables and receivables categorized as Due To/(From) at December 31, 2018.

Fund	<u>Due To</u>	<u>Due From</u>
General	\$ 35,872	
Title IV-D	-	\$ 35,766
Worthless Checks	-	106

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NOTE 6—COMPENSATED ABSENCES

At December 31, 2018, employees of the District Attorney of the Eighth Judicial District had accumulated \$9,936 in annual compensated leave benefits.

NOTE 7—PENSION PLANS

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

A. District Attorneys' Retirement System

Plan Description—The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

Members who joined the system before July 1, 1990, and who have elected not to be covered by the subsequent provisions, are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, or if they have thirty years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age sixty if they have at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service. Members who retire prior to age sixty with less than twenty-three years of service credit receive a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-two who have less than eighteen years of service receive a retirement benefit reduced 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies. Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5

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percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (225) 267-4824.

Funding Policy—Plan members are required by state statute to contribute 8.00% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate which is based on annual covered payroll was 0% from January 1, 2018 through June 30, 2018 and 1.25% from July 1, 2018 through December 31, 2018. Contributions to the system include 2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's employer contributions to the System for the years ended December 31, 2018, 2017 and 2016 were \$902, \$0, and \$2,506, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2018, the District Attorney reported a liability of \$74,659 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the District Attorney's proportion was .232%, which was a decrease of 0.042% from its proportion measured as of June 30, 2017. For the year ended December 31, 2018, the District Attorney recognized pension expense/(benefit) of (\$26,742) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2018, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 401	\$ 10,846
Changes of assumptions	45,285	4,923
Net difference between projected and actual earnings on pension plan investments	6,251	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,514	5,986
Employer contributions subsequent to the measurement date	<u>902</u>	<u>-</u>
Totals	\$ 56,353	\$ 21,755

The District Attorney reported a total of \$902 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2018 which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2019.

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

Year	Amount
2019	\$16,778
2020	6,840
2021	1,013
2022	2,170
2023	<u>6,895</u>
Total	<u>\$33,696</u>

Actuarial Methods and Assumptions—A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50% net of investment expense
Projected Salary Increases	5.5 % (2.4% Inflation, 3.1% Merit)
Cost of Living Adjustments	Only those previously granted

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Expected Remaining Service Lives 6 years-2018, 2015, 2014; 7 years-2017, 2016

Mortality RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females). RP-2000 Disabled Lives Mortality Table (set back 5 years for males and set back 3 years for females) was selected for disabled annuitants.

Mortality Rate—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Pension Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long term rate of return was 9.45% as of June 30, 2018.

The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2018 were as follows:

<u>Asset Class</u>	Long-Term Target <u>Allocation</u>	Expected Portfolio Rate of Return	
		<u>Real</u>	<u>Nominal</u>
Equities	61.72%	10.82%	
Fixed Income	28.95%	6.36%	
Alternatives	8.85%	10.50%	
Real Estate	<u>0.48%</u>	0.50%	
System Total	100.00%		6.95%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>9.45%</u>

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Discount Rate—The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate as of June 30, 2018.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
District Attorneys’ Retirement System Rates	5.50%	6.50%	7.50%
District Attorney’s Share of NPL	\$201,013	\$ 74,659	\$ (32,836)

B. Parochial Employees’ Retirement System

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds excluding all but certain elected parish officials are eligible to participate in the system. Under Plan A, active employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. For active employees hired on or after to January 1, 2007 who retire at or after age 67 with at least 7 years creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit,

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payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Parochial Employees' Retirement System, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Funding Policy—Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 12.5% of annual covered payroll during 2017. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2018, 2017, and 2016 were \$24,182, \$25,587, and \$30,108, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2018, the District Attorney reported a liability/(asset) of \$(24,684) for its proportionate share of the net pension liability/(asset) of the Parochial System. The net pension liability was measured as of December 31, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2017, the District Attorney's proportion was (.0333%), which was a decrease in liability of 0.0723% from its proportion measured as of December 31, 2016. For the year ended December 31, 2018, the District Attorney recognized pension expense/(benefit) of (\$5,704) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2018, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience		\$ 15,979
Changes of assumptions	\$ 31,155	-
Net difference between projected and actual earnings on pension plan investments	-	57,028
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,356
Employer contributions subsequent to the measurement date	<u>24,182</u>	<u>-</u>
Totals	\$ 55,337	\$ 75,363

The District Attorney reported a total of \$24,182 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of December 31, 2017 which will be recognized as a reduction in net pension liability in the District Attorney’s fiscal year ended December 31, 2019.

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

Year	Amount
2018	\$ 2,674
2019	(4,431)
2019	(19,822)
2021	<u>(22,606)</u>
Total	<u><u>\$(44,185)</u></u>

Actuarial Methods and Assumptions—A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017 are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.75% (Net of investment expense and inflation)
Projected Salary Increases	5.25% (2.75% Merit, 2.50% Inflation)
Expected Remaining Service Lives	4 years

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

Cost of Living Adjustments The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

Mortality RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.50% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real Assets	<u>2%</u>	<u>0.12%</u>
Total	<u>100%</u>	5.62%
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.62%</u>

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, as well as what the employers’ net pension liability

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

would be if it were calculated using a discount rate that is one percentage point lower 5.75% or one percentage point higher 7.75% than the current rate as of December 31, 2017.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Parochial Retirement System Rates	5.75%	6.75%	7.75%
District Attorney's Share of NPL	\$ 121,702	\$ (24,684)	\$ (155,031)

NOTE 8—INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2018, were as follows.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 203,153	
IV-D		\$ 199,898
Worthless Checks		3,255
Total	<u>\$ 203,153</u>	<u>\$ 203,153</u>

NOTE 9—LEASES

The District Attorney of the Eighth Judicial District was not obligated under any noncancelable capital or operating leases agreements at December 31, 2018.

NOTE 10—LITIGATION

The District Attorney of the Eighth Judicial District was not involved in any litigation at December 31, 2018.

NOTE 11—RISK MANAGEMENT

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 12—CLAIMS AND JUDGMENTS

The District Attorney of the Eighth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Eighth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Eighth Judicial District.

NOTE 13— SUBSEQUENT EVENTS

Management has evaluated events through May 7, 2019, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

REQUIRED
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues:				
Fines, Fees & Charges for Services	\$ 111,000	\$ 100,710	\$ 119,441	\$ 18,731
Intergovernmental	56,773	46,044	41,460	(4,584)
Interest	-	-	1,991	1,991
Miscellaneous	-	-	1,400	1,400
Total Revenues	<u>167,773</u>	<u>146,754</u>	<u>164,292</u>	<u>17,538</u>
Expenditures:				
Current—Judicial				
Personnel & Related	519,266	539,971	597,336	(57,365)
Operating Services	150,411	154,997	85,437	69,560
Travel	13,960	14,550	5,616	8,934
Capital Outlay	<u>26,000</u>	<u>44,150</u>	<u>21,558</u>	<u>22,592</u>
Total Expenditures	<u>709,637</u>	<u>753,668</u>	<u>709,947</u>	<u>43,721</u>
Excess (Deficiency) of Revenues Over Expenditures	(541,864)	(606,914)	(545,655)	61,259
Other Financing Sources/(Uses):				
Transfers—Police Jury	323,318	308,150	317,403	9,253
Other Transfers In	<u>227,600</u>	<u>203,150</u>	<u>203,153</u>	<u>3</u>
Total Other Financing Sources/(Uses)	550,918	511,300	520,556	9,256
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	9,054	(95,614)	(25,099)	70,515
Fund Balance—Beginning of Year	<u>174,227</u>	<u>174,227</u>	<u>174,227</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 183,281</u>	<u>\$ 78,613</u>	<u>\$ 149,128</u>	<u>\$ 70,515</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

BUDGETARY COMPARISON SCHEDULE—TITLE IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues:				
Intergovernmental	<u>\$ 220,100</u>	<u>\$ 200,000</u>	<u>\$ 199,898</u>	<u>\$ (102)</u>
Total Revenues	<u>220,100</u>	<u>200,000</u>	<u>199,898</u>	<u>(102)</u>
Expenditures:				
Current—Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	220,100	200,000	199,898	<u>(102)</u>
Other Financing Sources/(Uses):				
Other Transfers (Out)	<u>(220,100)</u>	<u>(200,000)</u>	<u>(199,898)</u>	<u>102</u>
Total Other Financing Sources/(Uses)	(220,100)	(200,000)	(199,898)	102
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	-	-	-	-
Fund Balance—Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance—End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Independent Auditor's Report.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2018

District Attorneys' Retirement System:

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/18	.232%	\$74,659	\$144,249	51.76%	92.92%
06/30/17	.274%	74,022	166,769	44.39%	93.57%
06/30/16	.278%	53,283	168,462	31.63%	95.09%
06/30/15	.284%	15,312	166,693	9.19%	98.56%

Parochial Employees' Retirement System:

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/17	(.0333%)	\$(24,684)	\$204,696	(12.06%)	101.98%
12/31/16	.0391%	80,428	231,599	34.73%	94.15%
12/31/15	.0397%	104,570	227,773	45.91%	92.23%
12/31/14	.0324%	8,850	187,646	4.72%	99.15%

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

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

**SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2018**

District Attorneys' Retirement System:

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered Employee <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
06/30/18	\$ -	\$ -	\$ -	\$ 144,249	0.0%
06/30/17	-	-	-	166,769	0.0%
06/30/16	5,896	5,896	-	168,462	3.5%
06/30/15	11,669	11,669	-	166,693	7.0%

Parochial Employees' Retirement System:

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered Employee <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
12/31/17	\$25,587	\$25,587	\$ -	\$204,696	12.50%
12/31/16	30,108	30,108	-	231,599	13.00%
12/31/15	33,027	33,027	-	227,773	14.50%
12/31/14	30,023	30,023	-	187,646	16.00%

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

OTHER
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2018

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

The Head of Operations is the District Attorney, R. Christopher Nevils. The payments the District Attorney as required to be disclosed per Act 462 for the fiscal year ended December 31, 2018, are as follows.

Through the District Attorney of the Eighth Judicial District:		
Gross Salary	\$	107,360
Retirement Contributions		671
Health Insurance		-
Life Insurance		170
Per Diem		1,652
Conferences and Seminars		1,313
Other Travel Expenses		577
Dues		435
Through the Winn Parish Police Jury:		
Gross Salary		10,000
Retirement Contributions		63
Health Insurance		9,285
Through the State of Louisiana:		
Gross Salary		50,000
Retirement Contributions		312

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

See Independent Auditor's Report.

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
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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*

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

I have audited the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2018, and related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated May 7, 2019. I conducted my 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 U.S. and the *Louisiana Governmental Audit Guide*.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District Attorney's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Shanna Jones, CPA
Winnfield, Louisiana
May 7, 2019

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

SUMMARY OF AUDIT RESULTS

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

A. FINANCIAL STATEMENTS AUDIT

None

B. PRIOR YEAR FINDINGS

Compliance

17-01 Ethics Training, Louisiana R. S. 42:1170A

Finding—In performing the state-wide AUPs noted employee did not have documentation to support compliance with LA R.S. 42:1170A which requires public servants to complete one hour of ethics training annually.

Recommendation—Management should implement procedures to ensure all employees comply with state ethics requirements.

Management's Response—The employee causing the finding is an employee of record only and is supervised by the judge's office who receives a FINS grant from the Supreme Court for her salary. A procedure has been implemented to verify compliance with the ethics training.

Status—All employees selected for testing appeared in compliance with Ethics Training.

Shanna Jones, CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING LOUISIANA LEGISLATIVE AUDITOR'S STATEWIDE AGREED-UPON PROCEDURES

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

I have performed the procedures enumerated below, which were agreed to by the District Attorney of the Eighth Judicial District (the District Attorney), and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney of the Eighth Judicial District's compliance with certain laws and regulations during the fiscal year ended December 31, 2018, included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The District Attorney's management is responsible for those control and compliance (C/C) areas identified in the SAUPs.

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 *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

WRITTEN POLICIES AND PROCEDURES

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts**, including receiving, recording, and preparing deposits
 - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 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.
- j) *Debt Service*, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Written procedures appear to address each of these enumerated financial/business functions, with the exception of requiring annual signing of reading ethics policy.

BOARD OR FINANCE COMMITTEE, if applicable

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
N/A
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
District Attorney not required to have meetings. No budget to actual comparison noted in documentation other than for Title IV-D in monthly reports remitted.
 - c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.
N/A, the prior year audit report had no negative unrestricted fund balance.

BANK RECONCILIATIONS

3. 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);
Bank reconciliations appear to have been prepared, no date given.
- 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
Noted evidence that DA reviewed selected reconciliation.
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
No exception noted.

COLLECTIONS

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
Management provided listing and representation.
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
Management stated one employee collects money orders and that cash is not accepted.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
No cash noted as received other than checks and money orders. Appears office administrator receives money orders and prepares deposits. Money orders and checks are made payable to DA and copies of such are attached as support to deposit slips.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
No cash accepted; office administrator does post collection entry to general ledger.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
No cash accepted; office administrator does reconciliations.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
No cash accepted; no bonding noted.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
Items remitted to DA appear to have alternative supporting documentation.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exception noted.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
No exception noted.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

The deposits do not appear to have been made within one day; although difficult to determine when money orders purchased and checks mailed. Also per AG Op. No. 88-0149 it appears District Attorneys are exempt as elected officials of the state.
 - e) Trace the actual deposit per the bank statement to the general ledger.
No exception noted.

NON-PAYROLL DISBURSEMENTS

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
Obtained listing and representation letter.
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Per policy, office administrator orders and keeps receipts for recording and District Attorney reviews and signs checks as approval. A second signature is required by an employee not responsible for recording check.
 - b) At least two employees are involved in processing and approving payments to vendors.

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

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

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

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

Persons with signing authority do not appear to record purchases.

- 10. For each location selected under #8 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 exception noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained listing and representation letter.

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

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

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

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

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

- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each

statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

On the monthly statement selected noted material purchases had original receipts supporting attached in addition to statement's receipt detail available with vendor notation of purchase. While not all have formal business purpose documented, can ascertain useable for governmental purposes. No meal charges on selected statement.

TRAVEL AND EXPENSE REIMBURSEMENT

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained management's representation and listing.

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

Written policy states follow Louisiana Supreme Court travel policy and reimburse at state approved rates. Client provided documentation showing such per diem for travel outside 50-mile radius \$118/day if 8 hours or more and \$59/day if less than 8 hours.

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

Employees selected were reimbursed per diem.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Support documents public purpose, typically conferences.

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

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

CONTRACTS

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

Obtained management representation and listing.

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

Not appear applicable.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

PAYROLL AND PERSONNEL

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained listing and representation.

Appear to comply with pay rates approved.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

Noted daily attendance logged for hourly employees. Leave documented as taken or earned.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exception noted.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Office administrated stated maintaining leave records in QuickBooks, which prints on paystubs.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in

management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Obtained listing and representation. Noted termination payment appear to be in strict accordance with written payroll leave policy and approved.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Obtained management's representation.

ETHICS

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Ethic certificates supporting selected employees training completed were noted in documentation.

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

As noted at 1(i), ethics policy does not appear to have been modified to include new requirements of signature verification nor descriptions related to LA R.S. 42:1111-1121. Discussed with office administrator who stated office would revise and include.

DEBT SERVICE

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued. N/A
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants. N/A

OTHER

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

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

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Noted fraud hotline notice posted on premises.

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

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 Louisiana Legislative Auditor as a public document.



Shanna Jones, CPA
Winnfield, Louisiana
May 7, 2019

DISTRICT ATTORNEY
FOR THE EIGHTH JUDICIAL DISTRICT
P. O. DRAWER 1374
WINNFIELD, LA 71483

Louisiana Agreed-Upon Procedures Representation Form

May 7, 2019

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2018 through December 31, 2018, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas, as applicable.

Yes No
2. For the fiscal period January 1, 2018 through December 31, 2018, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No
4. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes No
5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2018, and May 7, 2019.

Yes No

6. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.
- Yes No
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes No
12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards, provided to you is complete.
- Yes No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes No
21. We have disclosed to you other data you deemed necessary to complete SAUPs.
- Yes No
22. We have responded fully to all inquiries made by you during the engagement.
- Yes No
23. We are not aware of any events that have occurred subsequent to December 31, 2018, that would require adjustment to or modification of the results of the agreed-upon procedures.
- Yes No

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

Signature  Date 5/7/19

Title District Attorney