

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2017



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## INDEPENDENT AUDITOR'S REPORT

Honorable Earl Taylor  
St. Landry Parish District Attorney  
St. Landry Parish  
Opelousas, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the St. Landry Parish District Attorney's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows 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 the budgetary comparison information, schedule of employer's share of net pension liability, and schedule of employer pension contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The St. Landry Parish District Attorney has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

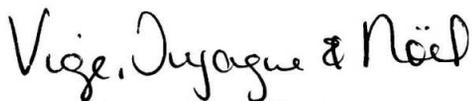
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish District Attorney's basic financial statements. The combining financial statements, and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The other supplementary information and schedule of compensation, benefits, and other payments to agency head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of compensation, benefits, and other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, on our consideration of the St. Landry Parish District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 St. Landry Parish District Attorney's internal control over financial reporting and compliance.



Vige, Tujague & Noel, CPA's  
Eunice, Louisiana  
June 25, 2018

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2017

	<u>GOVERNMENTAL ACTIVITIES</u>
 <u>ASSETS</u>	
Cash	\$ 433,680
Due from other governmental units	141,082
Accrued interest receivable	42
Security deposits	502
Capital assets, net	1,502,310
<u>Total assets</u>	<u>2,077,616</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension related	<u>195,984</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	86,107
LACE payroll payable	36,205
LACE fuel payable	3,468
LACE Medicare payable	392
Net pension liability	196,174
<u>Total liabilities</u>	<u>322,346</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension related	<u>82,894</u>
 <u>NET POSITION</u>	
Net investment in capital assets	1,502,310
Restricted for grants	74,962
Unrestricted	<u>291,088</u>
<u>Total net position</u>	<u><u>1,868,360</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for</u>	<u>Operating Grants</u>	<u>Revenues and</u>
		<u>Services</u>	<u>and Contributions</u>	<u>Change in Net</u>
				<u>Position</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Governmental Activities</u>				
Judicial system	<u>\$ 4,540,382</u>	<u>\$ 1,698,223</u>	<u>\$ 2,711,963</u>	<u>\$ (130,196)</u>
<u>Total governmental activities</u>	<u>4,540,382</u>	<u>1,698,223</u>	<u>2,711,963</u>	<u>(130,196)</u>
General Revenues				
				487
				59,781
				61,998
				<u>122,266</u>
				(7,930)
				<u>1,876,290</u>
				<u>1,868,360</u>

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

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>			
Cash	\$ 383,514	\$ 50,166	\$ 433,680
Due from other governmental units	98,396	38,652	137,048
Due from other funds	9,196	-	9,196
Security deposits	502	-	502
	<u>491,608</u>	<u>88,818</u>	<u>580,426</u>
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	80,839	4,660	85,499
Due to other funds	608	9,196	9,804
LACE payroll payable	36,205	-	36,205
LACE fuel payable	3,468	-	3,468
LACE Medicare payable	392	-	392
	<u>121,512</u>	<u>13,856</u>	<u>135,368</u>
<u>FUND BALANCES</u>			
Restricted for grants	-	74,962	74,962
Unassigned fund balance	370,096	-	370,096
	<u>370,096</u>	<u>74,962</u>	<u>445,058</u>
	<u>491,608</u>	<u>88,818</u>	<u>580,426</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2017

Total fund balances for governmental funds at December 31, 2017		\$ 445,058
Cost of capital assets at December 31, 2017	\$ 2,822,415	
Less: Accumulated depreciation as of December 31, 2017	<u>(1,320,105)</u>	1,502,310
Long-term asset (revenue not collected within 60 days of year-end) is not available to pay for current period expenditures and, therefore, is unavailable in the governmental funds		4,034
Accrued interest receivable at December 31, 2017		42
Amounts related to pension recognition are not due and payable in the current period and, therefore, are not reported in the funds		<u>(83,084)</u>
Net position at December 31, 2017		<u><u>1,868,360</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>			
Commissions on fines and bond forfeitures	\$ 1,696,689	\$ -	\$ 1,696,689
Intergovernmental			
Parish Government reimbursements	336,194	-	336,194
Criminal Court Fund	84,494	-	84,494
On-behalf payments			
Parish Government	727,383	-	727,383
State	552,821	-	552,821
Share of Racino income	91,205	-	91,205
Sheriffs and City Court's reimbursements	162,403	-	162,403
Federal grants	218,077	506,886	724,963
State grants	30,000	-	30,000
Miscellaneous			
Drug seizure income	16,650	-	16,650
Interest earned	459	28	487
Donations	7,000	-	7,000
Rental income	25,841	-	25,841
Other	12,507	-	12,507
<u>Total revenues</u>	<u>3,961,723</u>	<u>506,914</u>	<u>4,468,637</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services	2,602,963	415,600	3,018,563
Supplies and materials	160,789	23,872	184,661
Repairs and maintenance	57,536	3,791	61,327
Other services and charges	458,203	84,419	542,622
Payments to other governmental entities	579,105	-	579,105
Capital outlay	20,865	-	20,865
<u>Total expenditures</u>	<u>3,879,461</u>	<u>527,682</u>	<u>4,407,143</u>

Continued on next page.

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES (CONTINUED)  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>\$ 82,262</u>	<u>\$ (20,768)</u>	<u>\$ 61,494</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in/out	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	82,262	(20,768)	61,494
<u>FUND BALANCES, beginning of year</u>	<u>287,834</u>	<u>95,730</u>	<u>383,564</u>
<u>FUND BALANCES, end of year</u>	<u>370,096</u>	<u>74,962</u>	<u>445,058</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017

Total net change in fund balances for the year ended December 31, 2017, per Statement of Revenues, Expenditures and Changes in Fund Balances	\$	61,494
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$	20,865
Depreciation expense for year ended December 31, 2017	<u>(78,801)</u>	(57,936)
Some revenues reported in the Statement of Activities are not yet available and therefore are not reported as revenue in governmental funds		4,034
Net effect of pension liability recognition		<u>(15,522)</u>
Total change in net position for the year ended December 31, 2017, per Statement of Activities		<u><u>(7,930)</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUND  
DECEMBER 31, 2017

<u>ASSETS</u>	
Cash	\$ 2,079
Due from other funds	<u>705</u>
<u>Total assets</u>	<u><u>2,784</u></u>
 <u>LIABILITIES</u>	
Due to other funds	\$ 97
Due to others	<u>2,687</u>
<u>Total liabilities</u>	<u><u>2,784</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of St. Landry Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parents' obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

A. FINANCIAL REPORTING ENTITY

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the St. Landry Parish District Attorney 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 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local governments, issued in June, 1999.

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operation. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and 30 percent of the bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Fund

The Special Revenue Fund consists of the IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the "economic resources" measurement focus as defined in Item b below. In the fund financial statements, the "current financial resources" measurement focus is used:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt, which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

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

Buildings	40 years
Building improvements	40 years
Furniture, fixtures, and office equipment	10-20 years
Law books	30 years
Vehicles	10 years

The St. Landry Parish District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The St. Landry Parish District Attorney has no infrastructure asset expenditures.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETS AND BUDGETARY ACCOUNTING

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Fund were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

F. CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

G. ACCUMULATED COMPENSATED ABSENCES

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

H. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Parish District Attorney does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

J. EQUITY CLASSIFICATIONS

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

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. EQUITY CLASSIFICATIONS (Continued)

2. Restricted net position– Consists of net position with constraints placed on the 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 .
3. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the District Attorney's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the St. Landry Parish District Attorney's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

The St. Landry Parish District Attorney considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District Attorney would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. 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 disclosure 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 - CASH AND INVESTMENTS

At December 31, 2017, the carrying amount of the District Attorney's deposits was \$435,759, and the bank balances were \$517,520. The bank balances were collateralized as follows:

Institution	Bank Balances	Amount Insured by FDIC	Amount Collateralized by Securities held at 3rd Party Bank	Amount Not Collateralized or Insured
Demand deposit accounts				
St. Landry Bank	\$ 30,325	\$ 30,325	\$ -	\$ -
Washington State Bank	169,331	169,331	-	-
American Bank	80,918	80,918	-	-
MidSouth National Bank	241	241	-	-
St. Landry Homestead	11,309	11,309	-	-
State Bank	277	277	-	-
Iberia Bank	225,119	225,119	-	-
Time and savings accounts (including NOW accounts)				
St. Landry Homestead	-	-	-	-
Tri-Parish Bank	-	-	-	-
<u>Totals</u>	<u>517,520</u>	<u>517,520</u>	<u>-</u>	<u>-</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).

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**NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2017 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 2,808	\$ -
Eunice City Court	463	-
St. Landry Parish Sheriff	46,843	-
St. Landry Parish Government	25,545	-
Louisiana Commission on Law Enforcement Grant	12,915	-
District Attorney Retirement System	1,200	-
Department of Public Safety	1,450	-
Office of Youth Development	1,054	-
Office of Family Support	-	37,452
Office for Addictive Disorders	11,352	-
<u>Totals</u>	<u>103,630</u>	<u>37,452</u>

**NOTE 4 - DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at December 31, 2017 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 9,196	\$ 608
Special Revenue Funds		
IV-D	-	9,196
Agency Fund	705	97
<u>Totals</u>	<u>9,901</u>	<u>9,901</u>

The amounts due from/to other funds are for short-term loans.

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NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2017, for the St. Landry Parish District Attorney are as follows:

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other capital assets:				
Buildings	1,875,065	-	-	1,875,065
Building improvements	124,461	-	-	124,461
Furniture, fixtures and equipment	536,248	20,865	-	557,113
Law books	9,548	-	-	9,548
Vehicles	156,228	-	-	156,228
<u>Totals at historical cost</u>	<u>2,801,550</u>	<u>20,865</u>	<u>-</u>	<u>2,822,415</u>
Less accumulated depreciation				
Buildings	630,855	46,877	-	677,732
Building improvements	47,729	6,037	-	53,766
Furniture, fixtures and equipment	422,875	19,981	-	442,856
Law books	6,684	318	-	7,002
Vehicles	133,161	5,588	-	138,749
<u>Total accumulated depreciation</u>	<u>1,241,304</u>	<u>78,801</u>	<u>-</u>	<u>1,320,105</u>
<b>Governmental Activities</b>				
Capital assets, net	<u>1,560,246</u>	<u>(57,936)</u>	<u>-</u>	<u>1,502,310</u>
Depreciation expense	\$78,801			

NOTE 6 - PENSION PLAN

PLAN DESCRIPTION

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees.

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NOTE 6 - PENSION PLAN (Continued)

PLAN DESCRIPTION (CONTINUED)

The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

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

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

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

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

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

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NOTE 6 - PENSION PLAN (Continued)

PLAN DESCRIPTION (CONTINUED)

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and surviving beneficiaries who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

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

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

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

EMPLOYER CONTRIBUTIONS

Covered employees are required to contribute 8% of their salary to the plan. According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending December 31, 2017, the actual employer contribution rate was 0%.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2017, 2016, and 2015 were \$36,113, \$35,595, and \$35,215, respectively.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 2017, 2016, and 2015 were \$0, \$15,573, and \$23,027, respectively.

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NOTE 6 - PENSION PLAN (Continued)

NON-EMPLOYER CONTRIBUTIONS

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2017, and excluded from pension expense.

PENSION LIABILITIES, PENSION EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2017, the employer reported a liability of \$196,174 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 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 June 30, 2017, the District Attorney's proportion was 0.727319%, which was a decrease of 0.00795% from its proportion measurement as of June 30, 2016.

For the year ended December 31, 2017, the District Attorney recognized pension expense of \$74,357 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources, \$947.

At December 31, 2017, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 51,574
Changes of assumptions	87,953	23,151
Net difference between projected and actual earnings on pension plan investments	78,729	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	29,302	8,169
Employer contributions subsequent to the measurement date	-	-
Total	<u>195,984</u>	<u>82,894</u>

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NOTE 6 - PENSION PLAN (Continued)

PENSION LIABILITIES, PENSION EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (CONTINUED)

Deferred outflows of resources related to pensions resulting from the District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:			
2018	\$	14,703	
2019		53,454	
2020		32,330	
2021		10,862	
2022		14,491	
2023		12,543	
Total		<u>138,383</u>	

SCHEDULE OF EMPLOYER ALLOCATIONS

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of District Attorneys' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the fiscal year ended June 30, 2017, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2017.

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocation.

ACTUARIAL METHODS AND ASSUMPTIONS

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. The components of the net pension liability of the System's employers as of June 30, 2017 are as follows:

Total Pension Liability	\$3,051,656
Plan Fiduciary Net Position	<u>(2,855,482)</u>
Total Net Pension Liability	<u>196,174</u>

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NOTE 6 - PENSION PLAN (Continued)

ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017 are as follows:

Valuation Date                      June 30, 2017

Actuarial Cost Method              Entry Age Normal Cost

Actuarial Assumptions:

Investment Rate of Return      6.75%, net of investment expense

Projected Salary Increases      5.50% (2.50% Inflation, 3.00% Merit)

Mortality Rates                      RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) for employees, annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.

Expected Remaining  
Service Lives                      7 years

Cost of Living Adjustments      Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 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 System'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 the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.06% for the year ended June 30, 2017.

The discount rate used to measure the total pension liability was 6.75%. 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.

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NOTE 6 - PENSION PLAN (Continued)

SENSITIVITY TO CHANGES IN 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 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.

	Changes in Discount Rate 2017		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 560,591	\$ 196,174	\$ (113,493)

CHANGE IN NET PENSION LIABILITY

The changes in the net pension liability for the year ended June 30, 2017 were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017	
				Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 13,068	\$ (1,867)	\$ -	\$ 11,201
2016	-	12,386	(2,064)	-	10,322
2015	-	11,062	(2,766)	-	8,296
2014	-	32,632	(10,877)	-	21,755
			Totals	\$ -	\$ 51,574

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NOTE 6 - PENSION PLAN (Continued)

CHANGE IN NET PENSION LIABILITY (CONTINUED)

*Differences between Projected and Actual Investment Earnings:*

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred inflow of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2017	\$ -	\$ 18,153	\$ (3,630)	\$ -	\$ 14,523	\$ (14,523)
2016	110,117	-	27,529	82,588	-	82,588
2015	74,122	-	24,707	49,415	-	49,415
2014	-	77,502	(38,751)	-	38,751	(38,751)
			Totals	<u>\$ 132,003</u>	<u>\$ 53,274</u>	<u>\$ 78,729</u>

*Changes of Assumptions or Other Inputs:*

Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and deferred inflows of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017	
				Deferred Outflows	Deferred Inflows
2017	\$ 82,189	\$ -	\$ 11,741	\$ 70,448	\$ -
2016	-	-	-	-	-
2015	-	30,868	(7,717)	-	23,151
2014	26,258	-	8,753	17,505	-
			Totals	<u>\$ 87,953</u>	<u>\$ 23,151</u>

*Change in Proportion:*

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in the employer's proportionate shares are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of June 30, 2017.

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NOTE 6 - PENSION PLAN (Continued)

CONTRIBUTIONS – PROPORTIONATE SHARE

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

ESTIMATES

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly, actual results may differ from estimated amounts.

PAYABLES TO THE PENSION PLAN

At December 31, 2017, the St. Landry Parish District Attorney reported a payable to the District Attorneys' Retirement System of Louisiana of \$0 for the employer's portion of contractually required contributions to the pension plan for the month of December.

RETIREMENT SYSTEM AUDIT REPORT

The District Attorneys' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2017. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

NOTE 7 – LEASE COMMITMENTS

Commitments under operating lease arrangements for office equipment provide for future minimum rental payments as follows:

2018	\$ 28,557
2019	17,966
2020	14,916
2021	8,287
2022	-
<u>Total</u>	<u>69,726</u>

Rental expenditures on operating leases incurred for the year ended December 31, 2017 were \$36,798 and \$4,817 for the General Fund and the IV-D Fund, respectively.

NOTE 8 - OTHER AGREEMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

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**NOTE 9 - RESTRICTED NET POSITION**

The net position of the Special Revenue Fund is reserved for \$74,962, which are the unexpended IV-D funds on hand.

**NOTE 10 - ON-BEHALF PAYMENTS**

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$646,916 from the St. Landry Parish Government and \$544,920 from the State. The St. Landry Parish Government and the State of Louisiana also pay fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$70,466 for retirement and workers compensation and \$10,246 for payroll taxes. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

**NOTE 11 - SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 25, 2018, which is the date the financial statements were available to be issued. As of June 25, 2018, there were no subsequent events noted.

**NOTE 12 - FUND BALANCE**

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Special Revenue Fund IV-D</u>
Fund Balance:		
Nonspendable:	\$ -	\$ -
Restricted:		
Grants	-	74,962
Committed:	-	-
Assigned:	-	-
Unassigned:	<u>370,096</u>	<u>-</u>
Total Fund Balances	<u><u>370,096</u></u>	<u><u>74,962</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Commissions on fines and bond forfeitures	\$ 1,500,500	\$ 1,656,410	\$ 1,696,689	\$ 40,279
Intergovernmental				
Parish Government reimbursements	245,000	336,194	336,194	-
Criminal Court Fund	121,000	83,978	84,494	516
On-behalf payments				
Parish Government	703,925	724,839	727,383	2,544
State	515,917	552,821	552,821	-
Share of Racino income	100,000	88,705	91,205	2,500
Sheriffs and City Court's reimbursements	120,000	113,019	162,403	49,384
Federal grants	180,000	210,013	218,077	8,064
State grants	30,000	30,000	30,000	-
Miscellaneous				
Drug seizure income	40,000	14,511	16,650	2,139
Interest earned	1,000	405	459	54
Donations	-	-	7,000	7,000
Rental income	14,900	14,947	25,841	10,894
Other	-	4,599	12,507	7,908
<u>Total revenues</u>	<u>3,572,242</u>	<u>3,830,441</u>	<u>3,961,723</u>	<u>131,282</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	2,606,008	2,752,702	2,602,963	149,739
Supplies and materials	155,000	178,058	160,789	17,269
Repairs and maintenance	20,000	51,575	57,536	(5,961)
Other services and charges	470,000	474,601	458,203	16,398
Payments to other governmental entities	235,000	583,161	579,105	4,056
Capital outlay	15,000	11,110	20,865	(9,755)
<u>Total expenditures</u>	<u>3,501,008</u>	<u>4,051,207</u>	<u>3,879,461</u>	<u>171,746</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>71,234</u>	<u>(220,766)</u>	<u>82,262</u>	<u>303,028</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in	-	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>71,234</u>	<u>(220,766)</u>	<u>82,262</u>	<u>303,028</u>
<u>FUND BALANCE</u> , beginning of year			<u>287,834</u>	
<u>FUND BALANCE</u> , end of year			<u>370,096</u>	

See notes to required supplementary information.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
IV-D FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 508,000	\$ 502,212	\$ 506,886	\$ 4,674
Miscellaneous				
Interest earned	100	25	28	3
<u>Total revenues</u>	<u>508,100</u>	<u>502,237</u>	<u>506,914</u>	<u>4,677</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	420,100	418,932	415,600	3,332
Supplies and materials	15,000	24,460	23,872	588
Repairs and maintenance	3,000	4,630	3,791	839
Other services and charges	70,000	73,759	84,419	(10,660)
Capital outlay	-	-	-	-
<u>Total expenditures</u>	<u>508,100</u>	<u>521,781</u>	<u>527,682</u>	<u>(5,901)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(19,544)</u>	<u>(20,768)</u>	<u>(1,224)</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	-	-	-	-
<u>Total other financing uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>(19,544)</u>	<u>(20,768)</u>	<u>(1,224)</u>
<u>FUND BALANCE, beginning of year</u>			<u>95,730</u>	
<u>FUND BALANCE, end of year</u>			<u>74,962</u>	

See notes to required supplementary information.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>2015*</u>	<u>2016*</u>	<u>2017*</u>
Employer's Proportion of the Net Pension Liability	0.68734%	0.66709%	0.72732%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 37,024	\$ 127,686	\$ 196,174
Employer's Covered-Employee Payroll	403,091	444,941	445,735
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	9.19%	28.70%	44.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.56%	95.09%	93.57%

\*The amounts presented have a measurement date as of June 30, 2015, 2016 and 2017.

This schedule will contain ten years of historical information once such information becomes available.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2015	\$ 28,216	\$ 28,216	\$ -	\$ 403,091	7.00%
2016	15,573	15,573	-	444,941	3.50%
2017	-	-	-	445,735	0.00%

This schedule will contain ten years of historical information once such information becomes available.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2017

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The District prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

(3) Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations. The following individual fund had actual expenditures in excess of appropriations for the year ended December 31, 2017:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Excess</u>
IV-D Fund	\$508,100	\$521,781	\$527,682	\$(5,901)

(4) Pension Plans

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

OTHER SUPPLEMENTARY INFORMATION  
MAJOR GOVERNMENTAL FUNDS

## GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET – GENERAL FUND  
DECEMBER 31, 2017

	2017
<u>ASSETS</u>	
Cash	\$ 383,514
Due from other governmental units	98,396
Due from other funds	9,196
Security deposits	502
<u>Total assets</u>	491,608
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 80,839
Due to other funds	608
LACE payroll payable	36,205
LACE fuel payable	3,468
LACE Medicare payable	392
<u>Total liabilities</u>	121,512
 <u>FUND BALANCE</u>	
Unassigned fund balance	370,096
<u>Total fund balance</u>	370,096
<u>Total liabilities and fund balance</u>	491,608

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>REVENUES</u>			
Commissions on fines and bond forfeitures			
Fines	\$ 370,209	\$ 373,092	\$ 2,883
LACE/LOC fines and affidavit fees	186,666	207,106	20,440
Court costs	202,918	223,535	20,617
NSF fees	12,756	13,397	641
Probation fees	806,849	798,814	(8,035)
Surety bond fees	45,793	47,726	1,933
Department of Public Safety fees	23,000	23,825	825
Bond forfeiture fees	825	2,750	1,925
Criminal bond fees	6,794	5,794	(1,000)
Expungement Fees	600	650	50
Intergovernmental			
Parish Government reimbursements	336,194	336,194	-
Criminal Court Fund	83,978	84,494	516
On-behalf payments			
Parish Government	724,839	727,383	2,544
State	552,821	552,901	80
Share of Racino income	88,705	91,205	2,500
Sheriffs and City Court's reimbursements	113,019	162,403	49,384
Federal grants	210,013	218,077	8,064
State grants	30,000	30,000	-
Miscellaneous			
Drug seizure income	14,511	16,650	2,139
Interest earned	405	459	54
Donations	-	7,000	7,000
Rental income	14,947	25,841	10,894
Other	4,599	12,427	7,828
<u>Total revenues</u>	<u>3,830,441</u>	<u>3,961,723</u>	<u>131,282</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	860,822	856,121	4,701
Salaries - on behalf of parish government	545,721	545,313	408
Salaries - on behalf of state	544,920	544,920	-
Fringe benefits	496,331	415,985	80,346
Fringe benefits - on behalf of parish government	66,099	66,099	-
Fringe benefits - on behalf of state	7,901	7,901	-
Contracted services	230,908	166,624	64,284

Continued on next page.

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>EXPENDITURES (Continued)</u>			
Supplies and materials	\$ 178,058	\$ 160,789	\$ 17,269
Repairs and maintenance	51,575	57,536	(5,961)
Other services and charges			
Insurance	59,599	39,648	19,951
Bailiff expenses	9,600	9,600	-
Telephone	82,607	79,303	3,304
Computer expenses	16,569	62,494	(45,925)
Dues and subscriptions	58,399	54,270	4,129
Auto expenses	35,126	22,359	12,767
Criminal filing	1,949	999	950
Conventions and seminars	7,309	5,966	1,343
Travel expenses	7,858	3,175	4,683
Uniforms	243	44	199
Meals	14,957	10,811	4,146
Grand Jury meals	7,667	6,852	815
Professional expense	40,675	23,080	17,595
Rentals	37,746	40,999	(3,253)
Utilities	67,575	62,995	4,580
Surety Bond	-	6,200	(6,200)
Other	26,722	29,408	(2,686)
Payments to other governmental entities			
City Marshal ticket fees	76,550	76,800	(250)
Drug forfeitures	6,324	16,232	(9,908)
Bond forfeitures	1,335	1,925	(590)
LACE payroll and fuel	498,952	484,148	14,804
Capital outlay	11,110	20,865	(9,755)
<u>Total expenditures</u>	<u>4,051,207</u>	<u>3,879,461</u>	<u>171,746</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(220,766)</u>	<u>82,262</u>	<u>303,028</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(220,766)</u>	<u>82,262</u>	<u>303,028</u>
<u>FUND BALANCE</u> , beginning of year		<u>287,834</u>	
<u>FUND BALANCE</u> , end of year		<u>370,096</u>	

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

## SPECIAL REVENUE FUND

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
SPECIAL REVENUE FUND  
IV-D FUND  
DECEMBER 31, 2017

	2017
<u>ASSETS</u>	
Cash	\$ 50,166
Due from other governmental units	38,652
<u>Total assets</u>	88,818
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 4,660
Due to other funds	9,196
<u>Total liabilities</u>	13,856
 <u>FUND BALANCE</u>	
Restricted for grant	74,962
<u>Total fund balance</u>	74,962
<u>Total liabilities and fund balance</u>	88,818

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

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND  
IV-D FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017

	2017		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>REVENUES</u>			
Intergovernmental			
Federal grants	\$ 502,212	\$ 506,886	\$ 4,674
Miscellaneous			
Interest earned	25	28	3
<u>Total revenues</u>	<u>502,237</u>	<u>506,914</u>	<u>4,677</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	221,708	222,211	(503)
Salaries - On behalf of parish government	104,636	101,603	3,033
Fringe benefits	67,445	63,868	3,577
Fringe benefits - On behalf of parish government	14,858	14,858	-
Contracted services	10,285	13,060	(2,775)
Supplies and materials	24,460	23,872	588
Repairs and maintenance	4,630	3,791	839
Other services and charges			
Auto expenses	4,433	14,698	(10,265)
Professional fees	15,280	10,220	5,060
Rentals	6,625	4,817	1,808
Telephone	1,699	1,563	136
Building rent	10,147	21,191	(11,044)
Other	35,575	31,930	3,645
Capital outlay	-	-	-
<u>Total expenditures</u>	<u>521,781</u>	<u>527,682</u>	<u>(5,901)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>	<u>(19,544)</u>	<u>(20,768)</u>	<u>(1,224)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	-	-	-
<u>Total other financing uses</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(19,544)</u>	<u>(20,768)</u>	<u>(1,224)</u>
<u>FUND BALANCE</u> , beginning of year		<u>95,730</u>	
<u>FUND BALANCE</u> , end of year		<u>74,962</u>	

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

RELATED REPORTS

**VIGE, TUJAGUE  NOEL**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET  
P. O. BOX 1006  
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.  
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:  
337-457-9324  
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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 Earl Taylor  
St. Landry Parish District Attorney  
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the St. Landry Parish District Attorney's basic financial statements, and have issued our report thereon dated June 25, 2018.

**Internal Control over Financial Reporting**

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

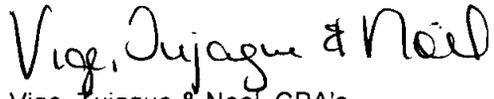
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

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

### **Purpose of this Report**

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



Vige, Tujague & Noel, CPA's  
Eunice, Louisiana  
June 25, 2018

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2017

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No material weaknesses relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No instances of noncompliance material to the financial statements of the St. Landry Parish District were disclosed during the audit.
5. No separate management letter was issued.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEARS FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2017

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

II. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.

ST. LANDRY PARISH DISTRICT ATTORNEY  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2017

Agency Head Name: Earl Taylor, District Attorney  
Service Period: 12 months

Purpose	Amount
Salary - St. Landry Parish D.A.'s Office	\$81,854
Salary - St. Landry Parish Government	46,586
Salary - State of Louisiana	50,000
Insurance - Health	17,279
Insurance - Life	5,371
Insurance - Other	535
Benefits - Retirement	0
Per Diem	0
Registration fees	0
Cell phone/lpad/Data	1,935

ST. LANDRY PARISH DISTRICT ATTORNEY  
STATEWIDE AGREED-UPON PROCEDURES REPORT  
YEAR ENDED DECEMBER 31, 2017



**VIGE, TUJAGUE  NOEL**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2<sup>ND</sup> STREET  
P. O. BOX 1006  
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TELEPHONE:  
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337-457-8743

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Management and Board of Commissioners of the St. Landry Parish District Attorney and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by St. Landry Parish District Attorney and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The St. Landry Parish District Attorney's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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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  
*The entity has written policies and procedures addressing budgeting.*
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase

orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*The entity has written policies and procedures addressing purchasing.*

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

*The entity has written policies and procedures addressing disbursements.*

- d) **Receipts**, including receiving, recording, and preparing deposits

*The entity has written policies and procedures addressing receipts of revenue.*

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

*The entity has written policies and procedures addressing payroll.*

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

*The entity has written policies and procedures addressing contracting.*

- 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

*The entity has written policies and procedures addressing credit cards, debit cards or fuel cards.*

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

*The entity has written policies and procedures addressing travel and expense reimbursement.*

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

*The entity has written policies and procedures addressing ethics.*

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

*The entity has written policies and procedures addressing debt service.*

***Board (or Finance Committee, if applicable)***

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2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

*Not applicable.*

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

*Not applicable.*

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

*Not applicable.*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

*Obtained a listing of cash collection locations and management's representation that the listing is complete.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

*Obtained bank statements and reconciliations for all months in the fiscal period for all selected accounts noting that reconciliations have been prepared for all months.*

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*Bank reconciliations include evidence that a member of management or a board member has reviewed each reconciliation.*

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*Obtained bank statements and reconciliations for all months in the fiscal period and noted that there is no documentation reflecting that management has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.*

### ***Collections***

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5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*Obtained a listing of cash collection locations and management's representation that the listing is complete.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). For each cash collection location selected:

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*Written documentation was obtained and addresses the functions noted above; however, the persons responsible for collecting cash in the traffic department are required to share a cash drawer. The traffic department accepts revenue only in the form of money orders and receipts are computer generated. The person collecting the money order is required to record and initial the daily collection log for each money order collected.*

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*Written documentation was obtained and addresses the functions noted above. The entity has a formal process for reconciling cash collections to the general ledger by revenue source, by a person who is not responsible for cash collections.*

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within

one day of collection, report the number of days from receipt to deposit for each day at each collection location.

*Collection documentation was obtained and deposits are made within one day of collection.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

*Daily cash collections are completely supported by collection documentation.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*Written policies and procedures were obtained and address the functions noted above.*

#### ***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*Listing of disbursements and management's representation that the listing is complete was obtained.*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*Examined supporting documentation for each of the 25 disbursements selected and found that purchases were initiated using a requisition/purchase order system that separates initiation from approval functions.*

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*Examined supporting documentation for each of the 25 disbursements selected and found appropriate approval of purchase orders.*

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*Examined supporting documentation for each of the 25 disbursements and found all payments processed included an invoice/receiving report with proper approval.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*The person responsible for processing payments can also add vendors; however, all checks must be signed by the District Attorney.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*The entity has written policies and procedures addressing the functions noted above. The persons with signatory authority do not have responsibility for initiating or recording purchases.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

*No exceptions noted.*

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*No signature stamp or signature machine is utilized.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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14. Obtain from management a 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. Obtain management's representation that the listing is complete.

*Listing of all active credit cards was obtained from management and management's representation that the listing is complete.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

*There is evidence that the monthly statement and supporting documentation was reviewed and approved by someone other than the authorized card holder.*

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

*There were no finance charges or late fees assessed on the selected statements.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*No exceptions noted.*

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

*No exceptions noted.*

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*No exceptions noted.*

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement

policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*No exceptions noted.*

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*No exceptions noted.*

### ***Travel and Expense Reimbursement***

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17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*Obtained a listing of all travel and related expense reimbursements from management and their representation that the listing is complete.*

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*Obtained the entity's written policies related to travel and expense reimbursements. The entity uses the GSA rates.*

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*No exceptions noted.*

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*No exceptions noted.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*No exceptions noted.*

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*No exceptions noted.*

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*No exceptions noted.*

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

## ***Contracts***

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- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*Obtained a listing of all contracts in effect during the fiscal period and management's representation that the listing is complete.*

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

*No exceptions noted.*

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

*No exceptions noted.*

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*Not applicable.*

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*Not applicable.*

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

*No exceptions noted.*

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*No exceptions noted.*

### ***Payroll and Personnel***

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

*Listing of employees with their related salaries and management's representation that the listing is complete was obtained.*

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*No exceptions noted.*

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*Changes made to hourly pay rates/salaries during the fiscal period were approved in writing and in accordance with written policy.*

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether 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.)

*No exceptions noted.*

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*No exceptions noted.*

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*No exceptions noted.*

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*Obtained from management a list of employees/officials that were terminated during the fiscal year and management's representation that the list is complete. Termination payments were made in strict accordance with policy.*

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*No exceptions noted.*

### ***Ethics (excluding nonprofits)***

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26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report

whether the entity maintained documentation to demonstrate that required ethics training was completed.

*Obtained ethics compliance documentation from management for all employees selected.*

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

*Management asserted that they have received no allegations during the fiscal year.*

### ***Debt Service (excluding nonprofits)***

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

*There was no debt issued during the fiscal period.*

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*Not applicable.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

*Not applicable.*

### ***Other***

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management has asserted that the entity did not have any misappropriation of public funds or assets.*

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*Required notice was posted on the entity's premises.*

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

*No exceptions noted.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

*Vige, Fugate & Noel*

Vige, Fugate & Noel

Eunice, Louisiana

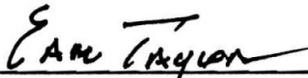
June 25, 2018

ST. LANDRY PARISH DISTRICT ATTORNEY

Management's Response to Statewide Agreed-Upon Procedures  
For the Year Ended December 31, 2017

Management Response to Item:

- 4c Management will research reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period and document their findings.
- 6a, 10 Efforts will be made to segregate duties in these areas as much as possible with the limited number of employees involved. However, policies and procedures have been implemented to mitigate risks in these areas.

  
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Earl Taylor, District Attorney