

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

Year Ended December 31, 2022

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of the District Attorney, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District Attorney's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of employer's share of net pension liability, and schedule of employer contributions, on pages 32-38, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The District Attorney has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney’s basic financial statements. The Justice System Funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 Justice System Funding schedules 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 6, 2023, on our consideration of the District Attorney’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney’s internal control over financial reporting and compliance.

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

Ville Platte, Louisiana  
June 6, 2023

## **BASIC FINANCIAL STATEMENTS**

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 1,082,100
Due from other governmental units	129,043
Prepaid items	9,318
Capital assets, net	<u>39,520</u>
Total assets	<u>1,259,981</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension plan	<u>332,284</u>
 <b>LIABILITIES</b>	
Accounts and other payables	33,765
Seized funds liability	109,764
Long-term liabilities:	
Due after one year -	
Compensated absences payable	37,528
Net pension liability	<u>152,285</u>
Total liabilities	<u>333,342</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension plan	<u>260,851</u>
 <b>NET POSITION</b>	
Net investment in capital assets	39,520
Restricted for child support programs	33,356
Restricted for grant provisions	30,787
Unrestricted	<u>894,409</u>
Total net position	<u>\$ 998,072</u>

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



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
 Evangeline Parish, Louisiana

Statement of Activities  
 For the Year Ended December 31, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	<u>\$1,563,449</u>	<u>\$ 1,106,581</u>	<u>\$ 597,616</u>	<u>\$ 140,748</u>
General revenues:				
Confiscated assets income				9,160
Interest and investment earnings				48
Nonemployer pension contributions				44,259
Miscellaneous				<u>2,834</u>
Total general revenues				<u>56,301</u>
Change in net position				197,049
Net position, beginning				<u>801,023</u>
Net position, ending				<u>\$ 998,072</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Funds**

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

#### **Pretrial Intervention Fund**

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

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

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2022

	General	Pretrial Intervention	Families in Need of Service	Total
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 703,091	\$ 358,232	\$ 20,777	\$ 1,082,100
Due from other governmental units	119,033	-	10,010	129,043
Prepaid items	9,318	-	-	9,318
Total assets	<u>\$ 831,442</u>	<u>\$ 358,232</u>	<u>\$ 30,787</u>	<u>\$ 1,220,461</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 33,765	\$ -	\$ -	\$ 33,765
Seized funds liability	109,764	-	-	109,764
Total liabilities	<u>143,529</u>	<u>-</u>	<u>-</u>	<u>143,529</u>
Fund balances:				
Nonspendable	9,318	-	-	9,318
Restricted for child support programs	33,356	-	-	33,356
Restricted for grant provisions	-	-	30,787	30,787
Committed	-	358,232	-	358,232
Unassigned	645,239	-	-	645,239
Total fund balances	<u>687,913</u>	<u>358,232</u>	<u>30,787</u>	<u>1,076,932</u>
Total liabilities and fund balances	<u>\$ 831,442</u>	<u>\$ 358,232</u>	<u>\$ 30,787</u>	<u>\$ 1,220,461</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2022

Total fund balances for the governmental funds at December 31, 2022	\$ 1,076,932
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Equipment, vehicles, and building improvements, net of \$64,949 accumulated depreciation	39,520
Deferred outflows of expenditures for the pension plans are not a use of current resources and, therefore, are not reported in the funds	332,284
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds.	
Compensated absences payable	\$ (37,528)
Net pension liability	<u>(152,285)</u> <u>(189,813)</u>
Deferred inflows of contributions for the pension plans are not available resources and, therefore, are not reported in the funds	<u>(260,851)</u>
Net position at December 31, 2022	<u>\$ 998,072</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2022

	<u>General</u>	<u>Pretrial Intervention</u>	<u>Families in Need of Service</u>	<u>Total</u>
<b>Revenues:</b>				
Fees, services, and commissions	\$ 526,272	\$ 183,109	\$ -	\$ 709,381
Intergovernmental revenue -				
Federal and state grants	213,522	-	28,530	242,052
Local appropriations	397,200	-	-	397,200
On-behalf payments	355,564	-	-	355,564
Confiscated assets income	9,160	-	-	9,160
Interest income	36	12	-	48
Other revenues	1,799	-	1,035	2,834
Total revenues	<u>1,503,553</u>	<u>183,121</u>	<u>29,565</u>	<u>1,716,239</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Salaries and related benefits	1,066,058	78,741	17,165	1,161,964
Insurance	88,510	-	-	88,510
Automobile operation and maintenance	21,660	-	-	21,660
Dues and subscriptions	11,809	-	-	11,809
Equipment maintenance	3,383	-	-	3,383
Office expenditures	177,780	-	3,721	181,501
Professional fees	24,095	-	-	24,095
Travel, conference, and training	17,092	-	1,113	18,205
Outside services and fees	537	-	-	537
Restitution	-	5,846	-	5,846
Other	8,761	-	8,515	17,276
Total expenditures	<u>1,419,685</u>	<u>84,587</u>	<u>30,514</u>	<u>1,534,786</u>
Net change in fund balances	83,868	98,534	(949)	181,453
Fund balances, beginning	<u>604,045</u>	<u>259,698</u>	<u>31,736</u>	<u>895,479</u>
Fund balances, ending	<u>\$ 687,913</u>	<u>\$ 358,232</u>	<u>\$ 30,787</u>	<u>\$ 1,076,932</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2022

Total net changes in fund balances for the year ended December 31, 2022 per the statement of revenues, expenditures, and changes in fund balances	\$ 181,453
The change in net position for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(3,794)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences payable	\$ (543)
Net pension liability	<u>19,933</u> <u>19,390</u>
Change in net position for the year ended December 31, 2022 per the statement of activities	<u>\$ 197,049</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

A. Financial Reporting Entity

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

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

B. Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements provide operational accountability information for the District Attorney as an economic unit. The government-wide financial statements report the District Attorney's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the District Attorney. Fiduciary funds are omitted from the government-wide financial statements. The District Attorney has no fiduciary funds.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Fund Financial Statements

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

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

Governmental Funds -

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

General Fund

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds

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

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

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

C. Measurement Focus and Basis of Accounting

Measurement Focus

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

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

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

Basis of Accounting

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

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the District Attorney's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

Allocation of indirect expenses

The District Attorney reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

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

Cash and Interest-bearing Deposits

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

Receivables

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

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Capital Assets

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

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

Equipment and vehicles	5-10 years
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In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

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

Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 6), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At December 31, 2022, the District Attorney's deferred outflows of resources and deferred inflows of resources on the government-wide statement are attributable to its pension plans.

Equity Classifications

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

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. At December 31, 2022, the District Attorney reported \$64,143 of restricted net position, none of which was restricted by enabling legislation. It is the District Attorney's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

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

E. Expenditures/Expenses

Expenditures/Expenses

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

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

At December 31, 2022, the District Attorney had cash and interest-bearing deposits (book balances) as follows:

Demand deposits	\$ 603,926
Time, savings, and money market deposits	<u>478,174</u>
Total	<u>\$ 1,082,100</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2022, bank balances were secured as follows:

Bank balances	<u>\$ 1,183,063</u>
Federal deposit insurance	500,000
Pledged securities	<u>683,063</u>
Total	<u>\$ 1,183,063</u>

Deposits in the amount of \$683,063 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Due from Other Governmental Units

Amounts due from other governmental units consist of the following at December 31, 2022:

Evangeline Parish Sheriff - fines, court costs, and other fees	\$ 85,677
State of Louisiana - Title IV-D incentive payments	33,356
State of Louisiana - Families in Need of Service grant	<u>10,010</u>
Total	<u>\$ 129,043</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended December 31, 2022 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets being depreciated -				
Equipment, vehicles, and improvements	\$ 104,469	\$ -	\$ -	\$ 104,469
Less accumulated depreciation	61,155	3,794	-	64,949
Governmental activities, capital assets, net	\$ 43,314	\$ (3,794)	\$ -	\$ 39,520

Depreciation expense for the year ended December 31, 2022 of \$3,794 was charged to the Judicial function.

(5) Long-Term Liabilities

Compensated absences payable activity for the year ended December 31, 2022 follows:

Beginning balance	\$ 36,985
Additions	543
Reductions	-
Ending balance	\$ 37,528

(6) Employee Retirement Systems

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

**Plan Descriptions:**

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

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



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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

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

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

**Contributions:**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and DARS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2022 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Employer Contributions</u>
PERS	9.50%	11.50%	\$ 4,579	\$ 36,253
DARS	8.00%	9.5% <sup>1</sup>	39,680	23,971

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

**Net Pension Liability:**

The District Attorney’s net pension liability/asset at December 31, 2022 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney’s net pension liability for each plan was measured as of the plan’s measurement date (December 31, 2021 for PERS and June 30, 2022 for DARS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney’s proportionate share of the net pension liability for each of the plans in which it participates was based on the District Attorney’s required contributions in proportion to total required contributions for all employers.

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

Plan	Proportionate Share of Net Pension Liability (Asset)	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
PERS	\$ (260,741)	0.055354%	-0.001951%
DARS	413,026	0.383421%	0.014327%

Since the measurement date of the net pension liability/asset was December 31, 2021 for PERS and June 30, 2022 for DARS, the net pension liability/asset is based upon fiduciary net position for the plan as of those dates. Detailed information about the pension plan’s assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney’s net pension liability is available in the separately issued financial report for those fiscal years. The financial report for each plan may be accessed on their website as follows:

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

**Actuarial Assumptions:**

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

	PERS	DARS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2019
Expected remaining service lives	4	5
Inflation Rate	2.30%	2.2%
Projected salary increases	4.75%	5.0%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5), (6)

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality.
- (2) For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale.
- (3) Pub-2010 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
- (4) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females using the MP2019 scale.
- (5) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, using the MP2019 scale.
- (6) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, using the MP2019 scale.

**Cost of Living Adjustments:**

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

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

**Discount Rate**

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

	PERS	DARS
Discount rate	6.40%	6.10%
Change in discount rate from prior valuation	0.00%	0.00%
Plan cash flow assumptions	(1)	(1)
Rates incorporated in the Discount Rate:		
Long-term Rate of Return	7.00%	7.69%
Periods applied	All	All

\*Plan Cash Flow Assumptions:

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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

Asset Class	PERS*		DARS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	-	-	0.03%	-
Fixed Income	33%	0.85%	30.19%	2.95%
Equities	51%	3.23%	57.11%	10.57%
Alternative Investments	14%	0.71%	12.67%	6.00%
Real assets	2%	0.11%	-	-
Total	<u>100%</u>	<u>4.90%</u>	<u>100%</u>	<u>5.01%</u>
Inflation		<u>2.10%</u>		<u>2.68%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>		<u>7.69%</u>

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2022, the District Attorney recognized \$84,550 in pension expense related to its participation in PERS and DARS.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

At December 31, 2022, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to PERS and DARS from the following sources:

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 15,754	\$ 18,898
Changes of assumptions	13,598	-
Net differences between projected and actual earnings on plan investments	-	225,537
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	388	2,570
Contributions subsequent to the measurement date	36,253	-
Total	\$ 65,993	\$ 247,005
	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 29,213	\$ 12,920
Changes of assumptions	89,590	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	12,065	926
Net differences between projected and actual earnings on plan investments	123,299	-
Contributions subsequent to the measurement date	12,124	-
Total	\$ 266,291	\$ 13,846

Deferred outflows of resources of \$48,377 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Year Ended December 31	PERS	DARS
2023	\$ (43,099)	\$ 73,042
2024	(89,964)	52,188
2025	(60,027)	45,027
2026	(24,175)	70,064
Total	<u>\$ (217,265)</u>	<u>\$ 240,321</u>

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

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

Plan	Current Discount Rate	Net Pension Liability (Asset)		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.40%	\$ 46,485	\$ (260,741)	\$ (518,100)
DARS	6.10%	692,681	413,026	178,450
Total		<u>\$ 739,166</u>	<u>\$ 152,285</u>	<u>\$ (339,650)</u>

At December 31, 2022 the District Attorney reported payables of \$20,948 for the contractually required contributions for the month of December 2022. These amounts are included in liabilities and reported as accounts and other payables in these financial statements.

(7) Deferred Compensation Plan

The District Attorney offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan administered by the Louisiana Deferred Compensation Commission. The plan, regulated under the provision of Title 32, Part VII of the Louisiana Administrative Code, is a defined contribution plan established in accordance with the Internal Revenue Code Section 457. The plan is a retirement savings plan allowing eligible employees to supplement any existing retirement and pension benefits by saving and investing pre-tax and/or after-tax dollars through a voluntary salary contribution.

Contributions to Section 457 plans are determined by the U.S. Department of the Treasury’s Internal Revenue Service. In 2022, participants in the plan may contribute up to 100% of earnable compensation or \$20,500, whichever is less. Participants in the plan have two different options to catch-up and contribute more when nearing retirement. In the three calendar years prior to normal retirement age, the special catch-up allows participants to contribute up to \$41,000 in 2022. Also, participants who were age 50 or older by the end of the calendar year are eligible to make additional catch-up contributions of up to \$6,500.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The District Attorney has opted to match 100% of participating employees' elective deferrals. For the year ended December 31, 2022, the District Attorney contributed \$27,649 to the plan. At December 31, 2022 the District Attorney reported a payable of \$4,246 for the contractually required contributions for the month of December 2022.

Participant and on-behalf District Attorney contributions to the plan may be invested in a variety of investment options broadly diversified with distinct risk and return characteristics. Self-directed brokerage and managed account options are available. Contributions and investment earnings are always 100% vested.

The plan has issued a standalone audit of their financial statements. Access to the report can be located on the website of the Louisiana Legislative Auditor, [www.la.gov](http://www.la.gov), or the Louisiana Public Employees Deferred Compensation Plan, [www.LouisianaDCP.com](http://www.LouisianaDCP.com).

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

A detail of compensation, benefits, and other payments to Trent Brignac, District Attorney, for the year ended December 31, 2022 follows:

Salary	\$ 135,785	
Benefits - payroll taxes	1,969	
Retirement	12,900	
Deferred Compensation	13,156	
Auto Allowance	13,980	
Cell phone	931	
Conference registration fees	325	
Dues	435	
Hotels	4,592	
Meals	552	
Travel	655	
Vehicle Insurance	1,467	
Wellness membership	570	
	\$ 187,317	
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)	53,903	
Fringe benefits paid by State of Louisiana	5,094	
	58,997	
Total		\$ 246,314

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Supplemental salary payments are made by the state directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. On-behalf payments in the amount of \$355,564 were recorded as intergovernmental revenue and judicial expenditures in the government-wide and General Fund financial statements.

(10) Risk Management

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

(11) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2022.



**REQUIRED  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Fees, services, and commissions	\$ 455,000	\$ 500,000	\$ 526,272	\$ 26,272
Intergovernmental revenues -				
Federal and state grants	180,000	214,800	213,522	(1,278)
Local appropriations	415,000	410,036	397,200	(12,836)
On-behalf payments	320,790	351,230	355,564	4,334
Confiscated assets income	30,000	5,000	9,160	4,160
Interest income	1,500	1,500	36	(1,464)
Other revenues	20,000	15,800	1,799	(14,001)
Total revenues	<u>1,422,290</u>	<u>1,498,366</u>	<u>1,503,553</u>	<u>5,187</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Salaries and related benefits	995,790	1,049,678	1,066,058	(16,380)
Insurance	86,000	106,500	88,510	17,990
Automobile operation and maintenance	21,600	21,660	21,660	-
Dues and subscriptions	14,000	12,000	11,809	191
Equipment maintenance	10,000	3,400	3,383	17
Office expenditures	165,000	167,740	177,780	(10,040)
Professional fees	24,000	24,100	24,095	5
Travel, conference, and training	14,000	17,500	17,092	408
Outside services and fees	-	-	537	(537)
Other	7,500	6,950	8,761	(1,811)
Capital outlay	25,000	12,800	-	12,800
Total expenditures	<u>1,362,890</u>	<u>1,422,328</u>	<u>1,419,685</u>	<u>2,643</u>
Excess of revenues over expenditures	59,400	76,038	83,868	7,830
<b>Other financing sources:</b>				
Transfers in	110,000	-	-	-
Transfers out	-	(73)	-	73
Total other financing sources (uses)	<u>110,000</u>	<u>(73)</u>	<u>-</u>	<u>73</u>
Net change in fund balance	169,400	75,965	83,868	7,903
Fund balance, beginning	<u>604,045</u>	<u>604,045</u>	<u>604,045</u>	<u>-</u>
Fund balance, ending	<u>\$ 773,445</u>	<u>\$ 680,010</u>	<u>\$ 687,913</u>	<u>\$ 7,903</u>

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Pretrial Intervention Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees, services, and commissions	\$ 125,000	\$ 178,000	\$ 183,109	\$ 5,109
Interest income	300	-	12	12
Total revenues	125,300	178,000	183,121	5,121
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	70,000	78,752	78,741	11
Office expenditures	1,000	-	-	-
Restitution	15,000	5,900	5,846	54
Total expenditures	86,000	84,652	84,587	65
Net change in fund balance	39,300	93,348	98,534	5,186
Fund balance, beginning	259,698	259,698	259,698	-
Fund balance, ending	\$ 298,998	\$ 353,046	\$ 358,232	\$ 5,186

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Families in Need of Service Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental revenues -				
Federal and state grants	\$ 27,780	\$ 25,465	\$ 28,530	\$ 3,065
Other revenues	-	1,035	1,035	-
Total revenues	27,780	26,500	29,565	3,065
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	16,000	17,250	17,165	85
Office expenditures	6,000	12,350	3,721	8,629
Travel, conference, and training	-	1,200	1,113	87
Other	-	-	8,515	(8,515)
Total expenditures	22,000	30,800	30,514	286
Net change in fund balance	5,780	(4,300)	(949)	3,351
Fund balance, beginning	31,736	31,736	31,736	-
Fund balance, ending	\$ 37,516	\$ 27,436	\$ 30,787	\$ 3,351

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2022

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b><i>*Parochial Employees Retirement System</i></b>					
2022	0.055354%	\$(260,741)	\$371,387	-70.21%	110.46%
2021	0.057305%	(100,479)	382,741	-26.25%	96.16%
2020	0.058926%	2,774	373,633	0.74%	99.90%
2019	0.057871%	256,852	355,762	72.20%	88.86%
2018	0.055349%	(41,083)	340,683	-12.06%	101.98%
2017	0.059343%	122,218	351,941	34.73%	94.15%
<b><i>**District Attorney's Retirement System</i></b>					
2022	0.383421%	\$ 413,026	\$248,079	166.49%	81.65%
2021	0.369094%	65,711	231,352	28.40%	96.79%
2020	0.372249%	294,923	230,919	127.72%	84.86%
2019	0.347226%	111,704	155,522	71.83%	93.13%
2018	0.270892%	87,171	168,419	51.76%	92.92%
2017	0.256297%	69,129	154,035	44.88%	93.57%
2016	0.213079%	40,785	100,884	40.43%	95.09%
2015	0.160581%	8,650	113,048	7.65%	98.56%

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

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

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

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2022

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<b><i>Parochial Employees Retirement System</i></b>					
2022	\$36,253	\$36,253	\$ -	\$315,240	11.50%
2021	45,495	45,495	-	371,387	12.25%
2020	46,886	46,886	-	382,741	12.25%
2019	42,968	42,968	-	373,633	11.50%
2018	40,913	40,913	-	355,762	11.50%
2017	42,585	42,585	-	340,683	12.50%
<b><i>District Attorney's Retirement System</i></b>					
2022	\$23,971	\$23,971	\$ -	\$252,328	9.50%
2021	16,356	16,356	-	239,265	6.84%
2020	9,237	9,237	-	230,918	4.00%
2019	5,924	5,924	-	123,940	4.78%
2018	639	639	-	51,105	1.25%
2017	-	-	-	121,814	0.00%
2016	2,549	2,549	-	145,650	1.75%
2015	4,963	4,963	-	113,048	4.39%

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

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

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

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

(2) Pension Plans

**Changes of Benefit Terms:**

A. Parochial Employees Retirement System of Louisiana

There were no changes of benefit terms for the year ended December 31, 2022.

B. District Attorney's Retirement System of Louisiana

There were no changes of benefit terms for the year ended December 31, 2022.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Required Supplementary Information (Continued)

**Changes of Assumptions:**

<u>Year ended December 31,</u>	<u>Discount Rate</u>	<u>Investment Rate of Return</u>	<u>Inflation Rate</u>	<u>Expected Remaining Service Lives</u>	<u>Projected Salary Increase</u>
<b>*Parochial Employees Retirement System of Louisiana - Plan A</b>					
2022	6.40%	6.40%	2.30%	4	4.75%
2021	6.40%	6.40%	2.30%	4	4.75%
2020	6.50%	6.50%	2.40%	4	4.75%
2019	6.50%	6.50%	2.40%	4	4.75%
2018	6.75%	6.75%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
<b>**District Attorney's Retirement System</b>					
2022	6.10%	6.10%	2.20%	5	5.00%
2021	6.10%	6.10%	2.20%	5	5.00%
2020	6.25%	6.25%	2.30%	6	5.00%
2019	6.50%	6.50%	2.40%	6	5.50%
2018	6.50%	6.50%	2.40%	6	5.50%
2017	6.75%	6.75%	2.50%	7	5.50%
2016	7.00%	7.00%	2.50%	7	5.50%
2015	7.25%	7.25%	2.75%	6	6.25%

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

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



**OTHER SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
 Evangeline Parish, Louisiana

Justice System Funding Schedule - Receiving Entity  
 As Required by Act 87 of the 2020 Regular Legislative Session  
 For the Year Ended December 31, 2022

<b>Cash Basis Presentation</b>	First Six Month Period Ended <u>6/30/2022</u>	Second Six Month Period Ended <u>12/31/2022</u>
Receipts From:		
Evangeline Parish Sheriff - Criminal Fines - Other	\$ 253,904	\$ 201,113
Evangeline Parish Sheriff - Bond Fees	959	609
Ville Platte City Court - Criminal Fines - Other and Criminal Court Cost/Fees	<u>5,273</u>	<u>8,607</u>
Total receipts	<u>\$ 260,136</u>	<u>\$ 210,329</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2022

<b>Cash Basis Presentation</b>	First Six Month Period Ended <u>6/30/2022</u>	Second Six Month Period Ended <u>12/31/2022</u>
Beginning balance of amounts collected	\$ <u>87,823</u>	<u>\$131,605</u>
Add Collections:		
Asset Forfeiture/Sale	43,014	58,788
Restitution	<u>17,776</u>	<u>14,798</u>
Subtotal Collections	<u>60,790</u>	<u>73,586</u>
Less Disbursements to Governments:		
Evangeline Parish Clerk of Court - Forfeited Asset	1,009	1,339
Evangeline Parish Criminal Court Fund - Forfeited Asset	1,965	3,806
Evangeline Parish Sheriff - Forfeited Asset	5,164	9,584
Louisiana District Attorney's Association - Forfeited Asset	125	222
Pine Prairie Police Department, Forfeited Asset	732	-
Ville Platte City Marshall, Forfeited Asset	-	1,835
Less Amounts Retained by Collecting Agency:		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	3,480	5,383
Less Disbursements to Individuals:		
Restitution payments to individuals	4,533	1,313
Other disbursements to individuals	<u>-</u>	<u>479</u>
Subtotal Disbursements/Retainage	<u>17,008</u>	<u>23,961</u>
Total Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$131,605</u>	<u>\$181,230</u>

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

# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Trent Brignac  
District Attorney of the Thirteenth Judicial District  
Parish of Evangeline, Louisiana  
Ville Platte, 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 and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 6, 2023.

### Report on Internal Control over Financial Reporting

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

*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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan, as item 2022-001 that we consider to be a significant deficiency.

## **Report on Compliance and Other Matters**

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

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the District Attorney's response to the finding identified in our audit and described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The District Attorney's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of This Report**

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

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

Ville Platte, Louisiana  
June 6, 2023

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
For the Year Ended December 31, 2022

Part I. Current Year Findings Relating to an Audit in Accordance with *Government Auditing Standards*:

A. Internal Control

**2022-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

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

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as follows: "Internal control is a process, effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: The cause of the condition is the fact that the District Attorney does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

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

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

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

B. Compliance

There were no compliance findings.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
For the Year Ended December 31, 2022 (Continued)

Part II. Prior Year Findings Relating to an Audit in Accordance with *Government Auditing Standards*:

A. Internal Control

**2021-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

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

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See finding 2022-001.

B. Compliance

There were no compliance findings.



**DISTRICT ATTORNEY OF THE  
THIRTEENTH JUDICIAL DISTRICT**

**Statewide Agreed-Upon Procedures Report**

**Year Ended December 31, 2022**

# KOLDER, SLAVEN & COMPANY, LLC

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

To the District Attorney of the Thirteenth Judicial District  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The District Attorney of the Thirteenth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Thirteenth Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### 1) Written Policies and Procedures

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

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

*No exceptions were found as a result of this procedure.*

ii. **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.

*No exceptions were found as a result of this procedure.*

iii. **Disbursements**, including processing, reviewing, and approving.

*No exceptions were found as a result of this procedure.*

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).  
*No exceptions were found as a result of this procedure.*
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.  
*The policy did not include the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.*
- vi. **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 policy did not include the types of services requiring written contracts.*
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
*No exceptions were found as a result of this procedure.*
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).  
*No exceptions were found as a result of this procedure.*
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.  
*The policy did not include the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, actions to be taken if an ethics violation takes place, or a system to monitor possible ethics violations.*
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
*No exceptions were found as a result of this procedure.*
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.  
*The policy did not include the use of antivirus software on all systems or timely application of all available system and software patches/updates.*
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.  
*No exceptions were found as a result of this procedure.*

**2) Board or Finance Committee – N/A The District Attorney does not have a Board or Finance Committee**

---

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
  - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**3) Bank Reconciliations**

---

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

*Obtained the listing of entity bank accounts for the fiscal period and management's representation that the listing is complete.*

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

*No exceptions were found as a result of this procedure.*

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*Bank reconciliations did not indicate the date of a member of management's review.*

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*No exceptions were found as a result of this procedure.*

**4) Collections (excluding electronic funds transfers)**

---

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Obtained the listing of deposit sites and management's representation that the listing is complete.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*No exceptions were found as a result of procedures i – iv.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions were found as a result of this procedure.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions were found as a result of this procedure.*

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions were found as a result of this procedure.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions were found as a result of this procedure.*

- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Five of the deposits selected were not made within one business day of receipt.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions were found as a result of this procedure.*

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

---

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*Obtained the listing of locations that process payments and management's representation that the listing is complete.*

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions were found as a result of procedures i - v.*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity; and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions were found as a result of procedures i – ii.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exceptions were found as a result of this procedure.*

## **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

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

*Obtained the listing of all active credit cards, debit cards, fuel cards, and purchase cards and management's representation that the listing is complete.*

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions were found as a result of procedures i – ii.*

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*No exceptions were found as a result of this procedure.*

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

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

*No exceptions were found as a result of procedures i – iv.*

## **8) Contracts**

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

*Obtained a listing of all agreements/contracts that were initiated or renewed during the fiscal period and management's representation that the listing is complete.*

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions were found as a result of procedures i – iv.*

## **9) Payroll and Personnel**

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

*Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. No exceptions were found as a result of this procedure.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions were found as a result of procedures i – iv.*



- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files and agree the termination payment to entity policy.

*No employees received termination payments during the fiscal period.*

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions were found as a result of this procedure.*

### ***10) Ethics***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*Two of the employees selected did not have documentation demonstrating that one hour of ethics training was completed during the calendar year.*

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exceptions were found as a result of this procedure.*

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*No exceptions were found as a result of this procedure.*

### ***11) Debt Service – N/A the District Attorney does not have any debt.***

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- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

## ***12) Fraud Notice***

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- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

## ***13) Information Technology Disaster Recovery/Business Continuity***

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- A. Perform the following procedures:

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week (b) was not stored on the government's local server or network, and (c) was encrypted.

*We performed the procedure and discussed the results with management.*

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*We performed the procedure and discussed the results with management.*

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*We performed the procedure and discussed the results with management.*

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*There were no terminated employees during the fiscal period.*

## ***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

*Two of the employees selected did not have documentation demonstrating at least one hour of sexual harassment training was completed during the calendar year.*

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

*No exceptions were found as a result of this procedure.*

- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

*No exceptions were found as a result of procedures i – v.*

### ***Management’s Response***

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Management of the District Attorney of the Thirteenth Judicial District concurs with the exceptions and are working to address the deficiencies identified.

We were engaged by the District Attorney of the Thirteenth Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, 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.

We are required to be independent of the District Attorney of the Thirteenth Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

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

Ville Platte, Louisiana  
June 6, 2023