



March 3, 2021

To the users of this report:

The Louisiana Legislative Auditor (LLA), pursuant to the Audit Law of the State of Louisiana, is issuing the compilation report of the District Attorney's Community Assistance Foundation (Foundation) for the fiscal year ended December 31, 2016.

The compilation report, prepared by a contracted accountant, was not issued by the LLA when originally received because the LLA was performing an investigation related to the Foundation and the District Attorney of the Fourteenth Judicial District. On February 25, 2021, the LLA issued its investigative report, which included the following findings:

- District Attorney Transferred Funds Received by His Office to a Nonprofit Corporation;
- Certain District Attorney Employees Performed Foundation and Campaign Activities During Work Hours;
- Funds Used for Personal Benefit;
- District Attorney Improperly Modified Court-Ordered Conditions of Misdemeanor Probation by Allowing Defendants to Buyout Community Service Hours;
- District Attorney Failed to Disclose Relationship with the Foundation; and
- Failure to Properly Account for Community Service Buyouts May Have Resulted in Materially Misstated Financial Statements

A copy of the investigative report may be found at the following link:

[http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/\\$FILE/00022D5A.pdf?OpenElement&.7773098](http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/$FILE/00022D5A.pdf?OpenElement&.7773098)

If you need further assistance regarding the compilation report, please contact Bradley D. Cryer, Director of Local Government Services at bcryer@lla.la.gov or (225) 339-3880. If you need assistance regarding the investigative report, please contact Roger W. Harris, Director of Investigative Audit at rharris@lla.la.gov or (225) 339-3851.

Sincerely,

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor

FINANCIAL STATEMENTS AND INDEPENDENT
ACCOUNTANTS' COMPILATION REPORT

DISTRICT ATTORNEY'S COMMUNITY ASSISTANCE FOUNDATION
(A Quasi-Public Agency)

December 31, 2016

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
District Attorney's Community Assistance Foundation
Lake Charles, Louisiana

Management is responsible for the accompanying financial statements of the District Attorney's Community Assistance Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016 and the related statement of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements of Standards of Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance of these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District Attorney's Community Assistance Foundation financial position, statement of activities, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information contained in the schedule of compensation, benefits and other payments to agency head is for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Langley, Williams & Co., LLP

Lake Charles, LA
November 5, 2019

District Attorney's Community Assistance Foundation
STATEMENT OF FINANCIAL POSITION
December 31, 2016

ASSETS

Current assets	
Cash and cash equivalents	\$ 67,206
Gift cards	130,810
Total current assets	<u>198,016</u>
Equipment, net of accumulated depreciation of \$296	<u>5,914</u>
Total assets	<u><u>\$ 203,930</u></u>

LIABILITIES AND NET ASSETS

Net assets	
Investment in capital assets	\$ 4,968
Unrestricted	<u>198,962</u>
	203,930
Total liabilities and net position	<u><u>\$ 203,930</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2016

Revenue and Support	
Program service fees and assessments	\$ 171,460
Contributions	10,680
	<u>182,140</u>
Expenses	
Grants and similar amounts paid	145,511
Disaster relief expenses	23,881
Insurance	2,318
Event supplies	243
Office supplies	158
Printing and publications	1,742
Travel	950
	<u>174,803</u>
Revenues in Excess of Expenses	7,337
Other revenue (expenses)	
Interest income	32
Depreciation	(296)
	<u>(264)</u>
CHANGE IN NET POSITION	7,073
Net position at the beginning of period	196,857
NET POSITION AT END OF PERIOD	<u><u>\$ 203,930</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2016

Cash flow from operating activities:	
Change in net position	\$ 7,073
Adjustments to reconcile changes in net position to net cash provided by operating activities:	
Depreciation	296
Changes in operating assets and liabilities:	
Decrease in gift cards	<u>66,047</u>
Net cash provided by operating activities	73,416
Cash flows used in investing activities:	
Purchase of equipment	<u>(6,210)</u>
Net cash used by investing activities	<u>(6,210)</u>
NET CHANGE IN CASH	67,206
CASH AT BEGINNING OF PERIOD	<u>-</u>
CASH AT END OF PERIOD	<u><u>\$ 67,206</u></u>

See accountants' compilation report.

SUPPLEMENTAL INFORMATION

District Attorney's Community Assistance Foundation
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
For the Year Ended December 31, 2016

Agency Head Name: John DeRosier

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 0
Benefits	0
Per Diem	0
Other	0
	<u>\$ 0</u>

See accountants' compilation report.