

**DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

District Attorney of the Twenty-First Judicial District

Amite, Louisiana

As of and for the Year Ended December 31, 2021

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Independent Auditor's Report

The Honorable Scott M. Perrilloux
District Attorney of the Twenty-First Judicial District
Amite, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-First Judicial District'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, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 of the Twenty-First Judicial District 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 of the Twenty-First Judicial District's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 judgment 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 of the Twenty-First Judicial District'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 of the Twenty-First Judicial District'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 on pages 30 to 33, the Schedules of the District Attorney of the Twenty-First Judicial District's Proportionate Share of the Net Pension Liability on pages 34 and 35, and the Schedules of the District Attorney of the Twenty-First Judicial District's Contributions on pages 36 and 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana

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.

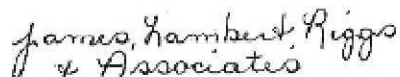
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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 of the Twenty-First Judicial District's basic financial statements. The schedule of compensation, benefits, and other payments to agency head; the justice system funding schedule – receiving entity; and the justice system funding schedule – collecting / disbursing entity are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information provided on these schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head; the justice system funding schedule – receiving entity; and the justice system funding schedule – collecting / disbursing entity; and the schedule of expenditures of federal awards 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 24, 2022, on our consideration of the District Attorney of the Twenty-First Judicial District'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 of the Twenty-First Judicial District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 24, 2022

Basic Financial Statements

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Statement of Net Position
December 31, 2021

Exhibit A

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 1,593,993
Undeposited Collections	4,140
Due From Others	-
Receivables, Net	343,497
Net Pension Asset	265,111
Capital Assets, Net of Accumulated Depreciation (Note 5)	<u>33,837</u>
Total Assets	<u>\$ 2,240,578</u>
Deferred Outflows of Resources	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ -
Differences Between Expected and Actual Experience	132,867
Changes in Assumptions	354,830
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	42,927
Contributions Subsequent to the Measurement Date	<u>196,576</u>
Total Deferred Outflows of Resources	<u>\$ 727,200</u>
Liabilities	
Accounts Payable	\$ 20,014
Total Liabilities	<u>\$ 20,014</u>
Deferred Inflows of Resources	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 1,083,020
Differences Between Expected and Actual Experience	83,270
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	<u>48,399</u>
Total Deferred Inflows of Resources	<u>\$ 1,214,689</u>
Net Position	
Net Investment in Capital Assets	\$ 33,837
Unrestricted	<u>1,699,238</u>
Total Net Position	<u>\$ 1,733,075</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Exhibit B

Statement of Activities
For the Year Ended December 31, 2021

	Total	District Attorney Operations	Health and Welfare (IV-D)
Expenses:			
Salaries / Related Benefits	\$ (3,006,961)	\$ (2,187,571)	\$ (819,390)
Automobile	(62,210)	(62,210)	-
Contract Services	(32,054)	(26,819)	(5,235)
Dues & Subscriptions	(44,781)	(44,781)	-
Insurance	(35,551)	(35,551)	-
Lease Costs	(79,500)	(39,300)	(40,200)
Legal and Professional	(60,891)	(60,891)	-
Office Supplies	(136,662)	(136,662)	-
Other Expenditures	(51,018)	(26,586)	(24,432)
Telephone & Utilities	(112,013)	(103,340)	(8,673)
Training	(51,761)	(51,761)	-
Travel	(74,340)	(46,666)	(27,674)
Depreciation	(41,180)	(35,354)	(5,826)
Total Expenses	(3,788,922)	(2,857,492)	(931,430)
Program Revenues:			
Charges for Services	988,242	988,242	-
Operating Grants	2,431,747	1,530,575	901,172
Total Program Revenues	3,419,989	2,518,817	901,172
Net Program (Expense) / Revenue	(368,933)	(338,675)	(30,258)
General Revenues:			
Other Revenues	155,385		
Gain / (Loss) on Disposition of Assets	(2,513)		
Contributions from Non-Employer			
Contributing Entities	88,684		
Total General Revenues	241,556		
Change in Net Position	(127,377)		
Net Position - Beginning of the Year	1,860,452		
Net Position - End of the Year	\$ 1,733,075		

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
 Governmental Funds – Balance Sheet
 December 31, 2021

Exhibit C

	General Fund	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total
Assets					
Cash and Cash Equivalents	\$ 1,328,501	\$ 55,238	\$ 187,091	\$ 23,163	\$ 1,593,993
Undeposited Collections	-	-	4,140	-	4,140
Due From Other Funds	100,000	-	-	-	100,000
Receivables, Net	<u>271,523</u>	<u>71,974</u>	<u>-</u>	<u>-</u>	<u>343,497</u>
Total Assets	<u>\$ 1,700,024</u>	<u>\$ 127,212</u>	<u>\$ 191,231</u>	<u>\$ 23,163</u>	<u>\$ 2,041,630</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ 20,014	\$ -	\$ -	\$ -	\$ 20,014
Due To Other Funds	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total Liabilities	20,014	100,000	-	-	120,014
Fund Balances:					
Assigned	-	27,212	191,231	23,163	241,606
Unassigned	<u>1,680,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,680,010</u>
Total Fund Balances	<u>1,680,010</u>	<u>27,212</u>	<u>191,231</u>	<u>23,163</u>	<u>1,921,616</u>
Total Liabilities and Fund Balances	<u>\$ 1,700,024</u>	<u>\$ 127,212</u>	<u>\$ 191,231</u>	<u>\$ 23,163</u>	<u>\$ 2,041,630</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position
For the Year Ended December 31, 2021

Exhibit D

Total Fund Balances, Governmental Funds (Exhibit C) \$ 1,921,616

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation 33,837

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability related to pension plans, deferred outflows of resources, and deferred inflows of resources are not recorded in the governmental funds.

Net Pension Liability	265,111
Deferred Outflows of Resources	727,200
Deferred Inflows of Resources	<u>(1,214,689)</u>

Net Position of Governmental Activities (Exhibit A) \$ 1,733,075

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2021

	General Fund	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total
Revenues:					
Charges for Services	\$ 753,599	\$ -	\$ 59,532	\$ 175,111	\$ 988,242
Federal Grants	404,933	901,172	-	-	1,306,105
State Grants	-	-	-	-	-
Intergovernmental Parish Grants	560,800	-	76,400	-	637,200
Victim's Assistance Coordinator	90,000	-	-	-	90,000
Bail Bond Licenses	398,442	-	-	-	398,442
Other Revenues	155,293	16	76	-	155,385
Total Revenues	<u>2,363,067</u>	<u>901,188</u>	<u>136,008</u>	<u>175,111</u>	<u>3,575,374</u>
Expenditures:					
Salaries / Related Benefits	1,980,877	819,390	56,979	234,383	3,091,629
Automobile	62,210	-	-	-	62,210
Contract Services	26,569	5,235	250	-	32,054
Dues & Subscriptions	44,781	-	-	-	44,781
Insurance	35,551	-	-	-	35,551
Lease Costs	39,300	40,200	-	-	79,500
Legal & Professional	60,891	-	-	-	60,891
Office Supplies	136,084	-	578	-	136,662
Other Expenditures	25,547	24,432	730	309	51,018
Telephone & Utilities	90,912	8,673	12,428	-	112,013
Training	44,814	-	-	6,947	51,761
Travel	39,475	27,674	4,311	2,880	74,340
Capital Outlay	4,426	-	-	-	4,426
Total Expenditures	<u>2,591,437</u>	<u>925,604</u>	<u>75,276</u>	<u>244,519</u>	<u>3,836,836</u>
Excess / (Deficiency) of Revenues Over Expenditures	(228,370)	(24,416)	60,732	(69,408)	(261,462)
Other Financing Sources / (Uses):					
Transfers In / (Out)	-	-	-	-	-
Total Other Financing Sources / (Uses)	-	-	-	-	-
Net Change in Fund Balances	(228,370)	(24,416)	60,732	(69,408)	(261,462)
Fund Balance - Beginning of the Year	<u>1,908,380</u>	<u>51,628</u>	<u>130,499</u>	<u>92,571</u>	<u>2,183,078</u>
Fund Balance - End of the Year	<u>\$ 1,680,010</u>	<u>\$ 27,212</u>	<u>\$ 191,231</u>	<u>\$ 23,163</u>	<u>\$ 1,921,616</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Exhibit F

Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended December 31, 2021

Net Change in Fund Balances, Governmental Funds (Exhibit E) **\$ (261,462)**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay	4,426
Depreciation Expense	(41,180)

Losses on the disposal of assets 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. (2,513)

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability related pension plans is not required to be recorded in the governmental fund financial statements. Adjustments to pension expense related to charges in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net Change in Pension Expense	84,668
Contributions from Non-Employer Contributing Entities	<u>88,684</u>

Change in Net Position of Governmental Activities (Exhibit B) **\$ (127,377)**

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Statement of Fiduciary Net Assets
December 31, 2021

Exhibit G

	Agency Fund
Assets	
Cash and Cash Equivalents	\$ 459,987
Non-Cash Seized Assets	559,616
 Total Assets	 \$ 1,019,603
Liabilities and Net Assets	
Liabilities:	
Unsettled Deposits	\$ 1,019,603
Total Liabilities	\$ 1,019,603

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District

Amite, Louisiana

Notes to Financial Statements

December 31, 2021

Narrative Profile

The District Attorney of the Twenty-First Judicial District (hereinafter referred to as the “District Attorney”), provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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 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 Twenty-First Judicial District for a term of six years. The Twenty-First Judicial District encompasses the Parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to Louisiana Revised Statute (LRS) 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and the industry audit guide, *Audits of State and Local Governmental Units*.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The District Attorney is a part of the District Court System of the State of Louisiana. However, the state statutes that create 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. The District Attorney is independent from the District Court System and the parish government. Therefore, the District Attorney reports as an independent financial reporting entity.

Based on the criteria established in GASB Statement No. 14, the District Attorney’s office has determined that it is a primary government. The District Attorney’s office has also determined that there are no component units for financial reporting purposes.

B. Basic Financial Statements – Government-Wide Financial Statements

The District Attorney’s basic financial statements include both government-wide (reporting the District Attorney’s office as a whole) and fund financial statements (reporting the District Attorney’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All District Attorney activities are classified as governmental activities. The District Attorney has no business-type activities.

Statement of Net Position – In the government-wide Statement of Net Position, the governmental activities (a) are presented on a consolidated basis, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney’s net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District Attorney first utilizes restricted resources to finance qualifying activities.

Statement of Activities – The government-wide Statement of Activities reports both the gross and net cost of the District Attorney’s functions. The functions are also supported by general revenues (Criminal Court Fund reimbursements, interest income, etc.). The Statement of Activities reduces gross expenses

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Notes to Financial Statements (Continued)
December 31, 2021

(including depreciation) by related program revenues, operating and capital grants, and contributions. Program revenues must be directly associated with the ongoing operations of the District Attorney. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants report capital-specific grants and contributions. The net costs (by function) are normally covered by general revenues.

The District Attorney does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The emphasis in fund financial statements is on the major funds. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures / expenses of either fund category or the governmental and business-type combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is the 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 governmental funds and fund types:

General Fund - established in compliance with LRS 15:571.11, which provides that twelve (12%) percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the office.

Worthless check collection fees collected in accordance with LRS 16:15, which provides for a specific fee whenever the District Attorney collects and processes a worthless check, are accounted for in the general fund. Expenditures of this revenue are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office but may not be used to supplement the salary of the District Attorney.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

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

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Notes to Financial Statements (Continued)
December 31, 2021

Incentive Special Revenue Fund – used to account for payments received from the parishes, which are considered incentive amounts used to supplement the IV-D contract. These funds are generally used for the operations of the juvenile division.

Pre-Trial Intervention Special Revenue Fund – used to account for the enrollment fees of participants in this program. The fund also serves as an agency to handle restitution payments made by the participants.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

The fiduciary fund of the District Attorney is an agency fund described as follows:

Special District Attorney Asset Forfeiture Trust Fund – accounts for assets held as an agent for others. The assets held are those seized under the provisions of LRS 40:2601 to 40:2622. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds statements. Capital assets and long-term liabilities are included in the government-wide statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balances.

The government-wide Statement of Net Position and Statement of Activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the Statement of Net Position.

The fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The District Attorney considers all revenues available if they are collected within 60 days after year-end. Interest income is recorded as earned. Federal and state reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred.

The Statement of Net Position and the Statement of Activities are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

E. Budgets and Budgetary Accounting

A budget was adopted for the fiscal year ended December 31, 2021, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 14, 2020, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 2021 operating budget was amended on

District Attorney of the Twenty-First Judicial District

Amite, Louisiana

Notes to Financial Statements (Continued)

December 31, 2021

December 13, 2021. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year-end. The level of control for each budget is on the fund basis.

F. Cash, Cash Equivalents, and Investments

The District Attorney's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the District Attorney are reported at cost.

G. Allowance for Uncollectible Accounts

The District Attorney calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance for uncollectible accounts as of December 31, 2021, was determined based upon the likely collectability of individual receivables based upon their age.

H. Capital Assets

Capital assets are recorded as expenditures of the governmental funds and as assets in the government-wide financial statements to the extent the District Attorney's capitalization threshold of \$1,000 is met. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair market value at the date of donation.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Compensated Absences

The District Attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Sick leave can be accumulated up to a maximum of 30 days beyond the District Attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditures when leave is actually taken.

District Attorney of the Twenty-First Judicial District

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December 31, 2021

J. Net Position

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

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – this component of net position consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted – all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

K. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes due to enabling legislation, State or Federal laws, or externally imposed by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the District Attorney (the office's highest level of decision-making authority).
4. Assigned Fund Balance – amounts intended to be used by the District Attorney for specific purposes but do not meet the criteria to be classified as restricted or committed. Funds in the Title IV-D Special Revenue Fund, Incentive Special Revenue Fund, and Pre-Trial Intervention Special Revenue Fund are considered to be assigned.
5. Unassigned Fund Balance – all amounts not included in other spendable categories.

The District Attorney considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available.

As of December 31, 2021, the District Attorney did not have any nonspendable, restricted, or committed fund balances.

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December 31, 2021

L. Interfund Transactions

Permanent re-allocation of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

M. Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1-E regarding operating budgets. The District Attorney complied with the Local Government Budget Act in adopting and amending its budgets for the year ended December 31, 2021.

B. Excess of Expenditures Over Appropriations

As of December 31, 2021, the District Attorney had no funds with an excess of expenditures over appropriations.

C. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Attorney complied with the deposits and investments laws and regulations.

D. Deficit Fund Equity

As of December 31, 2021, the District Attorney had no funds with deficit fund equities.

3. Cash and Cash Equivalents

As reflected on Exhibit A, the District Attorney has cash and cash equivalents totaling \$1,593,993 at December 31, 2021, excluding the cash of the agency fund totaling \$459,987.

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 bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

District Attorney of the Twenty-First Judicial District

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Notes to Financial Statements (Continued)

December 31, 2021

The following is a summary of cash and cash equivalents (bank balances) at December 31, 2021, with the related federal deposit insurance and pledged securities:

Bank Balances:	
Insured (FDIC Insurance)	\$ 327,697
Collateralized:	
Collateral held by District Attorney's agent in the District Attorney's name	-
Collateral held by pledging bank's trust department in the District Attorney's name	-
Collateral held by pledging bank's trust department not in the District Attorney's name	1,915,926
Uninsured and Uncollateralized	-
Total Deposits	<u>\$ 2,243,623</u>

Even though the pledged securities are not held in the entity's name, LRS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand. Deposits collateralized by pledged securities are considered to be exposed to custodial credit risk under the provisions of GASB Statement 40. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. The District Attorney does not have a deposit policy for custodial risk. As of December 31, 2021, the District Attorney was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

4. Receivables

Accounts receivable as of December 31, 2021, consists of the following:

Class of Receivables	General Fund	Special Revenue Funds	Total
Grants	\$ 105,547	\$ 71,974	\$ 177,521
Intergovernmental	165,976	-	165,976
Uncollectible Allowance	-	-	-
Total	<u>\$ 271,523</u>	<u>\$ 71,974</u>	<u>\$ 343,497</u>

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Notes to Financial Statements (Continued)
December 31, 2021

5. Capital Assets

Capital asset activity for the year ended December 31, 2021, is as follows:

	Balance 12/31/20	Increases	Decreases	Balance 12/31/21
Capital Assets:				
Equipment	\$ 555,267	\$ 4,426	\$ -	\$ 559,693
Vehicles	167,699	-	(31,957)	135,742
Total Capital Assets	722,966	4,426	(31,957)	695,435
Less: Accumulated Depreciation	(649,862)	(41,180)	29,444	(661,598)
Capital Assets, Net	\$ 73,104	\$ (36,754)	\$ (2,513)	\$ 33,837

Capital assets are stated at cost, less an allowance for accumulated depreciation. Depreciation expense is computed using the straight-line method of estimated useful lives as follows:

Equipment	5 Years
Vehicles	5 Years

6. Employee Pension Plans

A. District Attorney's Retirement System

General Information about the Pension Plan

Plan Description – Employees of the District Attorney are eligible for participation in the District Attorney's Retirement System of Louisiana (the "DA System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by state statute. The DA System issues a publicly available financial report that can be obtained at www.ladars.org. The report may also be obtained by writing to the District Attorney's Retirement System of Louisiana, 1645 Nicholson, Drive, Baton Rouge, Louisiana 70802.

Benefits Provided – For members who joined the DA System before July 1, 1990, and who elected not to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 62 and have 10 years or more of service credit, are age 60 and have 18 years of service credit, are age 55 and have 23 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.0% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if they are age 60 and has 10 years of service credit or age 55 with at least 18 years of service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the DA System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are

**District Attorney of the Twenty-First Judicial District
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Notes to Financial Statements (Continued)
December 31, 2021

age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3.0% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

Contributions – Contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the DA System's Board of Trustees. Employees are required to contribute 8.00% of their annual pay. The District Attorney's contractually required contribution rate was 4.0% for the period January 1, 2021 through June 30, 2021, and 4.00% for the period July 1, 2021 through December 31, 2022. Contributions to the DA System from the District Attorney were \$30,550 for the year ended December 31, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the District Attorney reported a liability of \$121,075 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on each employee's contributions to the System during the fiscal year ended June 30, 2021, as compared to the total of all employees' contributions received by the System during the fiscal year ended June 30, 2021. At June 30, 2021, the District Attorney's proportion was 0.680077%, which was a decrease of 0.04294% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$40,687. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 38,844	\$ 37,177
Changes of Assumptions	228,482	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	329,297
Changes in Proportion and Differences Between DA Contributions and Proportionate Share of Contributions	20,717	28,670
DA Contributions Subsequent to the Measurement Date	21,810	-
	<u>\$ 309,853</u>	<u>\$ 395,144</u>

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Notes to Financial Statements (Continued)
December 31, 2021

\$21,810 is reported as deferred outflows of resources related to pensions resulting from District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:		\$
December 31, 2022	\$	(16,548)
December 31, 2023		(1,981)
December 31, 2024		(38,606)
December 31, 2025		(50,418)
December 31, 2026		(107,553)

Actuarial Assumptions – The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.20%
Salary Increases	5.00% (2.20% Inflation, 2.80% Merit)
Investment Rate of Return	6.10%, Net of Investment Expense, with inflation
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>
Expected Remaining Service Lives	5 years
Cost-of-Living Adjustments	Only those previously granted

The mortality rate assumption used in the June 30, 2021, valuation was set based upon an experience study performed on plan data for the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality.

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Notes to Financial Statements (Continued)
December 31, 2021

This mortality was then projected forward to a period equivalent to the estimated duration of the DA System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2021.

Asset Class	Long-Term Target Allocation	Rates of Return	
		Real	Nominal
Equities	57.11%	6.43%	
Fixed Income	30.19%	94.00%	
Alternatives	12.67%	89.00%	
Cash	0.03%	0.00%	
System Total	100.00%		5.80%
Inflation			2.45%
Expected Arithmetic Nominal Return			8.25%

Discount Rate – The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems' Actuarial Committee ("PRSAC") taking into consideration the recommendation of the DA System's actuary. Based on those assumptions, the DA System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District Attorney's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District Attorney's proportionate share of the net pension liability calculated using the discount rate of 6.10%, as well as what the District Attorney's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.10%) or one percentage-point higher (7.10%) than the current rate:

	1.0% Decrease (5.10%)	Current Discount Rate (6.10%)	1.0% Increase (7.10%)
District Attorney's Proportionate Share of the Net Pension Liability / (Asset)	\$ 593,659	\$ 121,075	\$ (274,847)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued DA System financial report.

District Attorney of the Twenty-First Judicial District

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Notes to Financial Statements (Continued)

December 31, 2021

Payables to the Pension Plan – As of December 31, 2021, the District Attorney did not have any payables due to the DA System.

B. Parochial Employees' Retirement System of Louisiana

General Information about the Pension Plan

Plan Description – Employees of the District Attorney are eligible for participation in the Parochial Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 regular session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at www.persla.org. The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Benefits Provided – The System provides retirement, disability, and death benefits. For employees hired prior to January 1, 2007, employees who retire at or after age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. For employees hired after January 1, 2007, employees who retire at or after age 67 with at least 7 years of creditable service, at or after age 62 with at least 10 years of creditable service, or at age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable for up to 2.0% or 2.5%, depending on the employee's age and retirement date.

Contributions – Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The District Attorney's contractually required contribution rate was 12.25% for the period January 1, 2021 through December 31, 2021. Contributions to the System from the District Attorney were \$174,766 for the year ended December 31, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the District Attorney reported an asset of \$386,186 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on each employer's contributions to the plan during the fiscal year ended December 31, 2020, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2020. At December 31, 2020, the District Attorney's proportion was 0.220248%, which was an increase of 0.01768% from its proportion measured as of December 31, 2019.

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Notes to Financial Statements (Continued)

December 31, 2021

For the year ended December 31, 2021, the District Attorney recognized pension benefit of \$125,355. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 46,093
Changes of Assumptions	126,348	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	753,723
Changes in Proportion and Differences Between DA Contributions and Proportionate Share of Contributions	22,210	19,729
DA Contributions Subsequent to the Measurement Date	174,766	-
	<u>\$ 323,324</u>	<u>\$ 819,545</u>

\$174,766 is reported as deferred outflows of resources related to pensions resulting from District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability / (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:	
December 31, 2021	\$ (162,938)
December 31, 2022	(47,116)
December 31, 2023	(232,751)
December 31, 2024	(123,135)
Thereafter	-

**District Attorney of the Twenty-First Judicial District
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Notes to Financial Statements (Continued)
December 31, 2021

Actuarial Assumptions – The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	4.75% (2.30% Inflation, 2.45% Merit)
Investment Rate of Return	6.40%, Net of Investment Expense, including inflation
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. 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. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The mortality rate assumption used in the December 31, 2020, valuation was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back five years for males and three years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back four years for males and three years for females was used.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing / diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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Notes to Financial Statements (Continued)
December 31, 2021

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33.00%	0.86%
Equity	51.00%	3.36%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
Total	100.00%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

Discount Rate – The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems’ Actuarial Committee (“PRSAC”) taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability / (asset).

Sensitivity of the District Attorney’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District Attorney’s proportionate share of the net pension liability calculated using the discount rate of 6.40%, as well as what the District Attorney’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease (5.40%)	Current Discount Rate (6.40%)	1.0% Increase (7.40%)
District Attorney's Proportionate Share of the Net Pension Liability	\$ 809,719	\$ (386,186)	\$ (1,387,731)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2021, the District Attorney did not have any payables due to the System.

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Notes to Financial Statements (Continued)

December 31, 2021

7. Leases

The District Attorney leases certain buildings under long-term leases. All such leases have been renewed on a month-to-month basis. All other leases are month-to-month leases on several pieces of office equipment. The District Attorney has no obligations under capital leases. Rental expense amounted to \$79,500 in 2021. Since these leases may be terminated at any time, the District Attorney has no required future annual commitments under these leases.

8. Changes in Agency Fund Balances

A summary of changes in the District Attorney's Asset Forfeiture Trust Fund unsettled deposits follows:

	<u>Cash</u>	<u>Non-Cash</u>	<u>Total</u>
Unsettled Deposits - Beginning of the Year	\$ 360,976	\$ 468,952	\$ 829,928
Additions	636,492	963,142	1,599,634
Reductions	<u>(537,481)</u>	<u>(872,478)</u>	<u>(1,409,959)</u>
Unsettled Deposits - End of the Year	<u>\$ 459,987</u>	<u>\$ 559,616</u>	<u>\$ 1,019,603</u>

9. Non-Cash Seized Assets

The District Attorney is deemed to be in custody of property seized in accordance with LRS 40:2601 to 40:2622. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above-mentioned statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the District Attorney for distribution according to statutes.

10. Expenditures of the District Attorney not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governments or directly by the State. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid directly by the State. The parish governments pay certain salaries, or portions thereof, and employer contributions of the District Attorney and his staff.

11. Jointly Governed Organization – Criminal Court Fund of the Twenty-First Judicial District

The Criminal Court Fund of the Twenty-First Judicial District was established to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District. The Criminal Court Fund's primary source of revenue is from fines and forfeitures collected in the District. These funds are used to pay the general expenditures of the Twenty-First Judicial District Court system in addition to reimbursing the expenditures of the District Attorney of the Twenty-First Judicial District and the Judicial Expense Fund of the Twenty-First Judicial District.

The Criminal Court Fund of the Twenty-First Judicial District paid expenditures in the amount of \$520,944 on behalf of the District Attorney during the year ended December 31, 2021, and owes the District Attorney \$67,351 as of December 31, 2021.

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Notes to Financial Statements (Continued)
December 31, 2021

12. Federal Financial Assistance Programs

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2021, the District Attorney expended \$901,172 in reimbursement payments.

Reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal grant year ended June 30. The District Attorney submits reimbursement requests to the Department of Social Services monthly. There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney.

The District Attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures.

For the year ended December 31, 2021, the District Attorney expended these amounts for the various programs:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Tri-Parish Victim's Assistance	16.575	\$ 352,087
Tri-Parish Domestic Violence Prosecution Unit	16.588	<u>43,956</u>
		<u>\$ 396,043</u>

The reimbursement and incentive payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

13. Litigation and Claims

There is no litigation pending against the District Attorney at December 31, 2021.

14. Subsequent Event

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 24, 2022. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplemental Information:
Budgetary Comparison Schedules

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 1

Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues:				
Charges for Services:				
Fines & Forfeitures	\$ 700,000	\$ 500,384	\$ 503,289	\$ 2,905
Court Cost Fees	300,000	209,716	211,800	2,084
Worthless Check Fees	18,000	3,450	3,455	5
Criminal Bond Fees	42,000	34,874	35,055	181
Bail Bond License Fees	285,000	395,809	398,442	2,633
Intergovernmental Grants:				
Federal	425,000	404,920	404,933	13
Parish	560,800	560,800	560,800	-
Victim's Assistance Coordinator	90,000	90,000	90,000	-
Interest Earnings	200	79	82	3
Other Revenues	150,000	150,126	155,211	5,085
Total Revenues	<u>2,571,000</u>	<u>2,350,158</u>	<u>2,363,067</u>	<u>12,909</u>
Expenditures:				
Salaries / Related Benefits	1,985,000	1,980,736	1,980,877	(141)
Automobile	40,000	39,946	62,210	(22,264)
Contract Services	80,000	86,847	26,569	60,278
Dues & Subscriptions	45,000	44,514	44,781	(267)
Insurance	-	-	35,551	(35,551)
Lease Costs	39,300	39,300	39,300	-
Legal Fees	-	-	60,891	(60,891)
Office Supplies	95,000	107,314	136,084	(28,770)
Other Expenditures	15,000	80,624	25,547	55,077
Telephone & Utilities	102,000	114,595	90,912	23,683
Training	30,000	44,885	44,814	71
Travel	40,000	38,189	39,475	(1,286)
Capital Outlay	10,000	7,326	4,426	2,900
Total Expenditures	<u>2,481,300</u>	<u>2,584,276</u>	<u>2,591,437</u>	<u>(7,161)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 89,700	\$ (234,118)	\$ (228,370)	\$ 5,748
Other Financing Sources:				
Operating Transfers In/ (Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	89,700	(234,118)	(228,370)	5,748
Fund Balance - Beginning of the Year	<u>1,891,529</u>	<u>1,908,380</u>	<u>1,908,380</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ 1,981,229</u>	<u>\$ 1,674,262</u>	<u>\$ 1,680,010</u>	<u>\$ 5,748</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 2

Budgetary Comparison Schedule – Title IV-D Fund
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental Grants:				
Federal	\$ 928,462	\$ 902,048	\$ 901,172	\$ (876)
Other Revenues	<u>12,238</u>	<u>15</u>	<u>16</u>	<u>1</u>
Total Revenues	940,700	902,063	901,188	(875)
Expenditures:				
Salaries / Related Benefits	816,500	820,330	819,390	940
Automobile	-	-	-	-
Contract Services	-	-	5,235	(5,235)
Lease Costs	40,200	40,200	40,200	-
Office Supplies	-	-	-	-
Other Expenditures	47,000	24,559	24,432	127
Telephone & Utilities	26,000	13,907	8,673	5,234
Travel	11,000	27,611	27,674	(63)
Capital Outlay	-	-	-	-
Total Expenditures	<u>940,700</u>	<u>926,607</u>	<u>925,604</u>	<u>1,003</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(24,544)	(24,416)	128
Other Financing Sources:				
Operating Transfers In	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(24,544)	(24,416)	128
Final Budget:				
Beginning of the Year	<u>50,550</u>	<u>27,084</u>	<u>51,628</u>	<u>24,544</u>
End of the Year	<u>\$ 50,550</u>	<u>\$ 2,540</u>	<u>\$ 27,212</u>	<u>\$ 24,672</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 3

Budgetary Comparison Schedule – Incentive Fund
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Charges for Services	\$ 76,600	\$ 59,478	\$ 59,532	\$ 54
Intergovernmental Parish Grants	76,400	76,400	76,400	-
Interest Earnings	-	-	76	76
Other Revenues	-	-	-	-
Total Revenues	<u>153,000</u>	<u>135,878</u>	<u>136,008</u>	<u>130</u>
Expenditures:				
Salaries / Related Benefits	50,100	57,013	56,979	34
Contract Services	500	250	250	-
Office Supplies	500	578	578	-
Other Expenditures	500	420	730	(310)
Telephone & Utilities	12,500	12,498	12,428	70
Travel	6,000	4,297	4,311	(14)
Capital Outlay	-	-	-	-
Total Expenditures	<u>70,100</u>	<u>75,366</u>	<u>75,276</u>	<u>90</u>
Excess / (Deficiency) of Revenues Over Expenditures	82,900	60,512	60,732	220
Other Financing Uses:				
Operating Transfers Out	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	82,900	60,512	60,732	220
Final Budget:				
Beginning of the Year	<u>130,059</u>	<u>130,499</u>	<u>130,499</u>	<u>-</u>
End of the Year	<u>\$ 212,959</u>	<u>\$ 191,011</u>	<u>\$ 191,231</u>	<u>\$ 220</u>

See auditor's report.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
 Budgetary Comparison Schedule – Pre-Trial Intervention Fund
 For the Year Ended December 31, 2021

Schedule 4

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Charges for Services	\$ 235,000	\$ 175,191	\$ 175,111	\$ (80)
Total Revenues	<u>235,000</u>	<u>175,191</u>	<u>175,111</u>	<u>(80)</u>
Expenditures:				
Salaries / Related Benefits	225,290	234,458	234,383	75
Dues & Subscriptions	100	-	-	-
Office Supplies	-	-	-	-
Other Expenditures	300	308	309	(1)
Training	3,500	6,947	6,947	-
Travel	3,800	2,873	2,880	(7)
Capital Outlay	-	-	-	-
Total Expenditures	<u>232,990</u>	<u>244,586</u>	<u>244,519</u>	<u>67</u>
Excess / (Deficiency) of Revenues Over Expenditures	2,010	(69,395)	(69,408)	(13)
Other Financing Uses:				
Operating Transfers Out	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,010	(69,395)	(69,408)	(13)
Final Budget:				
Beginning of the Year	<u>91,384</u>	<u>92,571</u>	<u>92,571</u>	<u>-</u>
End of the Year	<u>\$ 93,394</u>	<u>\$ 23,176</u>	<u>\$ 23,163</u>	<u>\$ (13)</u>

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 5-A

Schedule of the District Attorney's Proportionate Share of the Net Pension Liability –
District Attorney's Retirement System of Louisiana
For the Year Ended December 31, 2021

<u>Fiscal Year*</u>	<u>DA's Proportion of the Net Pension Liability</u>	<u>DA's Proportionate Share of the Net Pension Liability</u>	<u>DA's Covered Employee Payroll</u>	<u>DA's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2021	0.680077%	\$ 121,075	\$ 448,084	27.02%	96.79%
2020	0.723017%	\$ 572,827	\$ 439,797	130.25%	84.86%
2019	0.764252%	\$ 245,862	\$ 483,461	50.85%	93.13%
2018	0.669146%	\$ 215,325	\$ 442,777	48.63%	92.92%
2017	0.635640%	\$ 171,446	\$ 435,682	39.35%	93.57%
2016	0.371342%	\$ 71,078	\$ 372,183	19.10%	95.09%
2015	0.637623%	\$ 34,346	\$ 373,921	9.19%	98.56%
2014	0.704881%	\$ 14,057	\$ 371,016	3.79%	99.45%

* The amounts presented for each fiscal year were determined as of June 30 of the current year

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 5-B

Schedule of the District Attorney's Proportionate Share of the Net Pension Liability –
Parochial Employees Retirement System of Louisiana
For the Year Ended December 31, 2021

<u>Fiscal Year*</u>	<u>DA's Proportion of the Net Pension Liability / (Asset)</u>	<u>DA's Proportionate Share of the Net Pension Liability / (Asset)</u>	<u>DA's Covered Employee Payroll</u>	<u>DA's Proportionate Share of the Net Pension Liability / (Asset) as a % of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2021	0.220248%	\$ (386,186)	\$ 1,426,661	-27.07%	104.00%
2020	0.202568%	\$ 9,536	\$ 1,351,700	0.71%	99.89%
2019	0.200781%	\$ 891,138	\$ 1,285,975	69.30%	88.86%
2018	0.268247%	\$ (199,105)	\$ 1,234,320	-16.13%	101.98%
2017	0.182389%	\$ 375,633	\$ 1,194,232	31.45%	94.15%
2016	0.192592%	\$ 506,958	\$ 1,081,667	46.87%	92.23%
2015	0.205472%	\$ 56,178	\$ 1,148,122	4.89%	99.15%
2014	0.227035%	\$ 16,134	\$ 1,227,940	1.31%	99.77%

* The amounts presented for each fiscal year were determined as of December 31 of the prior year

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 6-A

Schedule of District Attorney Contributions –
District Attorney’s Retirement System of Louisiana
For the Year Ended December 31, 2021

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency / (Excess)</u>	<u>DA's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2021	\$ 30,550	\$ 30,550	\$ -	\$ 448,084	6.82%
2020	\$ 17,592	\$ 17,592	\$ -	\$ 439,797	4.00%
2019	\$ 12,836	\$ 12,836	\$ -	\$ 483,461	2.66%
2018	\$ -	\$ -	\$ -	\$ 442,777	0.00%
2017	\$ -	\$ -	\$ -	\$ 435,682	0.00%
2016	\$ 13,064	\$ 13,064	\$ -	\$ 372,183	3.51%
2015	\$ 26,175	\$ 26,175	\$ -	\$ 373,921	7.00%
2014	\$ 36,174	\$ 36,174	\$ -	\$ 371,016	9.75%

* The amounts presented for each fiscal year were determined as of June 30 of the current year

See auditor’s report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 6-B

Schedule of District Attorney Contributions –
Parochial Employees Retirement System of Louisiana
For the Year Ended December 31, 2021

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency / (Excess)</u>	<u>DA's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2021	\$ 174,766	\$ 174,766	\$ -	\$ 1,426,661	12.25%
2020	\$ 165,584	\$ 165,584	\$ -	\$ 1,351,700	12.25%
2019	\$ 147,710	\$ 147,710	\$ -	\$ 1,285,975	11.49%
2018	\$ 206,388	\$ 206,388	\$ -	\$ 1,234,320	16.72%
2017	\$ 149,280	\$ 149,280	\$ -	\$ 1,194,232	12.50%
2016	\$ 140,617	\$ 140,617	\$ -	\$ 1,081,667	13.00%
2015	\$ 188,054	\$ 188,054	\$ -	\$ 1,148,122	16.38%
2014	\$ 205,680	\$ 205,680	\$ -	\$ 1,227,940	16.75%

* The amounts presented for each fiscal year were determined as of December 31 of the prior year

See auditor's report.

Other Supplemental Information

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2021

Schedule 7

Federal Grantor/ Pass-Through Grantor / Program Title	Federal CFDA Number	Federal Award Number	Pass-Through Grantor's Number	Disbursements / Expenditures
Department of Children and Family Services				
<i>Pass-Through State Department of Social Services:</i>				
Child Support Enforcement Program (Title IV-D)	93.563		G-95-04 LA 4004	\$ 901,172
 Department of Justice				
<i>Pass-Through Louisiana Commission on Law Enforcement:</i>				
Tri-Parish Victim's Assistance Program	16.575	2018-V2-GX-0042		352,087
Tri-Parish Domestic Violence Prosecution	16.588	2020-WF-AX-0057		43,956
Tri-Parish Criminal Records Improvement(5)	16.738	2019-MU-BX-0056		8,890
Total Department of Justice				404,933
 Total Federal Funds				 \$ 1,306,105

Note 1 - Basis of Presentation

This schedule of expenditures of federal awards includes federal grant activity of the District Attorney of the Twenty-First Judicial District Court, Amite, Louisiana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Note 2

The District Attorney of the Twenty-First Judicial District Court has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See auditor's report.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
 Schedule of Compensation, Benefits, and Other Payments to Agency Head
 For the Year Ended December 31, 2021

Schedule 8

Agency Head: Honorable Scott M. Perrilloux, District Attorney

Purpose	Amount
Salary	\$ 193,781
Benefits - Health Insurance	18,094
Benefits - Other Insurance	786
Benefits - Retirement	8,587
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	11,436
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	6,320
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	\$ 239,004

See auditor's report.

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule 9

Justice System Funding Schedule – Receiving Entity
For the Year Ended December 31, 2021

	First Six- Month Period Ended 6/30/2021	Second Six- Month Period Ended 12/31/2021
Receipts From:		
21st JDC Criminal Court Fund, Bond Fees	\$ 213,594	\$ 201,560
Livingston Parish Sheriff's Office, Asset Forfeiture / Sale	1,066	445
Tangipahoa Parish Sheriff's Office, Asset Forfeiture / Sale	4,107	-
21st JDC Criminal Court Fund, Criminal Court Cost/ Fees	135,010	79,437
21st JLD Criminal Court Fund, Criminal Fines - Contempt	164,591	103,353
	<u>\$ 518,368</u>	<u>\$ 384,795</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

See auditor's report.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Justice System Funding Schedule – Collecting / Disbursing Entity
For the Year Ended December 31, 2021

Schedule 10

	First Six- Month Period Ended 6/30/2021	Second Six- Month Period Ended 12/31/2021
Beginning Balance of Amounts Collected	\$ 360,976	\$ 717,578
Add: Collections		
Asset Forfeiture / Sale	377,364	258,255
Pre-Trial Diversion Program Fees	195,489	136,586
Criminal Fines - Other	25,462	18,865
Service / Collection Fees	1,555	2,035
Other/Clerk Refunds, Deposit Difference	744	128
Subtotal Collections	600,614	415,869
Less: Disbursements to Governments & Nonprofits		
LA State Police - Asset Forfeiture Unit, Asset Forfeiture / Sale	-	845
Tangipahoa Parish Sheriff's Office, Asset Forfeiture / Sale	-	67,842
Livingston Parish Sheriff's Office, Asset Forfeiture / Sale	-	139,272
East Baton Rouge Parish Sherriff's Office, Asset Forfeiture / Sale	-	30,869
Hammond Police Department, Asset Forfeiture / Sale	-	35,474
Southeastern LA University Police Dept	-	3,752
Ponchatoula Police Department, Asset Forfeiture / Sale	-	2,823
Albany Police Department, Asset Forfeiture / Sale	-	2,730
Tangipahoa Parish Clerk of Court, Asset Forfeiture / Sale	-	9,100
Livingston Parish Clerk of Court, Asset Forfeiture / Sale	-	13,449
Drug Asset Recovery Team (DART), Asset Forfeiture / Sale	-	5,053
21st Judicial District Criminal Court Fund, Asset Forfeiture / Sale	-	94,536
DCFS Support Enforcement, Service / Collection Fees	100	35
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency:		
21st Judicial District Attorney's Office, Asset Forfeiture / Sale	-	94,536
21st Judicial District Attorney's Office, Pre-Trial Diversion Program Fees	195,489	136,586
21st Judicial District Attorney's Office, Criminal Fines - Other	25,462	18,865
21st Judicial District Attorney's Office, Service / Collection Fees	1,455	2,000
Less: Disb. to Individuals / 3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals, Asset Forfeiture / Sale	21,506	15,285
Payments to 3rd Party Collection / Processing Agencies	-	409
Subtotal Disbursements / Retainage	244,012	673,461
Total: Ending Balance of Amounts Collected but not Disbursed / Retained	\$ 717,578	\$ 459,986
Ending Balance of "Partial" Payments Collected but not Disbursed	\$ -	\$ -
Other Information:		
Ending Balance of Amounts Assessed but Not Collected	\$ -	\$ -

See auditor's report.

**Other Independent Auditor's Reports and
Findings and Recommendations**

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA



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 Scott M. Perrilloux
District Attorney of the Twenty-First Judicial District
Amite, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, and have issued our report thereon dated June 24, 2022.

Report on Internal Control over Financial Reporting

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

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

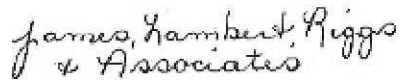
District Attorney of the Twenty-First Judicial District
Amite, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-First Judicial District's financial statements are free of 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*.

Purpose of this Report

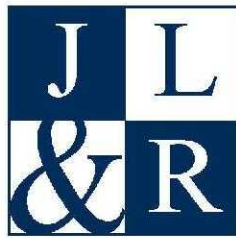
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in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



James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 24, 2022

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA



**JAMES
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& ASSOCIATES, INC.**
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Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance

The Honorable Scott M. Perrilloux
District Attorney of the Twenty-First Judicial District
Amite, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District Attorney of the Twenty-First Judicial District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District Attorney of the Twenty-First Judicial District's major federal programs for the year ended December 31, 2021. The District Attorney of the Twenty-First Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District Attorney of the Twenty-First Judicial District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Auditing Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District Attorney of the Twenty-First Judicial District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District Attorney of the Twenty-First Judicial District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District Attorney of the Twenty-First Judicial District.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney of the Twenty-First Judicial District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney of the Twenty-First Judicial District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District Attorney of the Twenty-First Judicial District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District Attorney of the Twenty-First Judicial District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Twenty-First Judicial District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

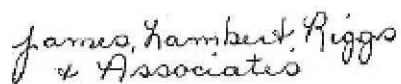
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

District Attorney of the Twenty-First Judicial District
Amite, Louisiana

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

June 24, 2022

**District Attorney of the Twenty-First Judicial District
Amite, Louisiana**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

We have audited the basic financial statements of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2021, and have issued our report thereon dated June 24, 2022. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Uniform Guidance. Our audit of the basic financial statements as of December 31, 2021, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Type of Opinion Issued	<input checked="" type="checkbox"/>	Unmodified	<input type="checkbox"/>	Modified
	<input type="checkbox"/>	Disclaimer	<input type="checkbox"/>	Adverse
Internal Control:				
Material Weakness	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Significant Deficiencies	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Compliance:				
Compliance Material to the Financial Statements	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

2. Federal Awards

Internal Control:				
Material Weakness	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Significant Deficiencies	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Type of Opinion on Compliance for Major Programs	<input checked="" type="checkbox"/>	Unmodified	<input type="checkbox"/>	Modified
	<input type="checkbox"/>	Disclaimer	<input type="checkbox"/>	Adverse
Are there findings required to be reported in accordance with Circular A-133, Section .510(a)?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
Was a management letter issued?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

3. Identification of Major Programs:

CFDA Number(s)
93.563

Name of Federal Program (or Cluster)
Child Support Enforcement Program (Title IV-D)

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance?
 Yes No

District Attorney of the Twenty-First Judicial District

Amite, Louisiana

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.

District Attorney of the Twenty-First Judicial District

Amite, Louisiana

Schedule of Prior Year Audit Findings

For the Year Ended December 31, 2021

<u>Ref. #</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>
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Internal Control over Financial Reporting

None

Compliance and Other Matters

None

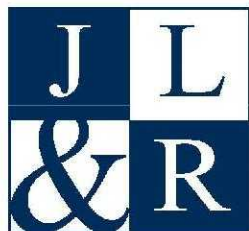
Note: This schedule prepared by District Attorney of the Twenty-First Judicial District.

**DISTRICT ATTORNEY OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT**

STATEWIDE AGREED UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021

Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA



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& ASSOCIATES, INC.**
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American Institute of CPAs
Society of Louisiana CPAs

Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable Scott M. Perrilloux, District Attorney
Twenty-First Judicial District Court
Amite, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

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, 2021 through December 31, 2021. The District Attorney of the Twenty-First Judicial District Court (the "District Attorney")'s management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Twenty-First Judicial District Court (the "District Attorney") 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, 2021 through December 31, 2021. 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.

Our procedures and findings are detailed in Schedule "A."

We were engaged by The District Attorney of the Twenty-First Judicial District Court (the "District Attorney") 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 Twenty-First Judicial District Court (the "District Attorney") 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.

James Lambert Riggs
& Associates

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana
June 24, 2022

Written Policies and Procedures

1. 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:
 - a. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - **Results:** The entity has a policy for purchasing; however, policy does not include (2) how vendors are added to the vendor list.
 - c. **Disbursements**, including processing, reviewing, and approving.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d. **Receipts / Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - e. **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.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - f. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - g. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - **Results:** No exceptions were noted as a result for the above listed procedures.

- h. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Results:** No exceptions were noted as a result for the above listed procedures.
- i. **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.
- **Results:** The entity has a policy for ethics; however, policy does not include (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.
- j. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure / EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **Results:** The entity did not have any written policies and procedures for debt service, as the District Attorney is not authorized under State Law to issue debt.
- k. **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.
- **Results:** The entity has a policy for information technology disaster recovery / business continuity; however, policy does not include (4) use of antivirus software on all systems.
- l. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Board or Finance Committee

2. Obtain and inspect the board / finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a. Observe that the board / finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- **Results:** The District Attorney is an independently elected official, and there is no governing board or minutes.

- b. 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. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - **Results:** The District Attorney is an independently elected official, and there is no governing board or minutes.
- c. 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.
 - **Results:** The District Attorney is an independently elected official, and there is no governing board or minutes.

Bank Reconciliations

3. 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:
 - a. 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);
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. Bank reconciliations include evidence that a member of management / board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c. 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.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

Collections (excluding electronic funds transfers)

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

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a. Employees responsible for cash collections do not share cash drawers / registers.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. Each employee responsible for collecting cash is not responsible for preparing / making bank deposits, unless another employee / official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - **Results:** Three employees who are responsible for collecting cash are also responsible for preparing bank deposits.
 - c. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee / official is responsible for reconciling ledger postings to each other and to the deposit.
 - **Results:** One employee who is responsible for collecting cash is also responsible for posting collection entries to the general ledger.
 - d. The employee(s) responsible for reconciling cash collections to the general ledger and / or subsidiary ledgers, by revenue source and / or agency fund additions, are not responsible for collecting cash, unless another employee / official verifies the reconciliation.
 - **Results:** One employee who is responsible for collecting cash is also responsible for reconciling cash collections to the general ledger.
6. 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.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a. Observe that receipts are sequentially pre-numbered.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

- b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
- c. Trace the deposit slip total to the actual deposit per the bank statement.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
- d. 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).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
- e. Trace the actual deposit per the bank statement to the general ledger.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order / making the purchase.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. At least two employees are involved in processing and approving payments to vendors.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c. The employee responsible for processing payments is prohibited from adding / modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

Credit Cards / Debit Cards / Fuel Cards / P-Cards

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- a. Observe 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

- **Results:** Of the forty (40) transactions tested, (1) 12 transactions were missing an itemized receipt; (2) 2 transactions were missing documentation of business / public purpose; (3) 3 transactions were missing documentation of the individuals participating in meals.

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

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

a. 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).

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

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

- **Results:** No exceptions were noted as a result for the above listed procedures.

Contracts

15. Obtain from management a listing of all agreements / contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a. 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.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. Observe whether the contract was approved by the governing body / board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - c. If the contract was amended (e.g., change order), observe 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 approval documented).
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

Payroll and Personnel

16. 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.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and / or contract, the official should document his / her daily attendance and leave.)
 - **Results:** No exceptions were noted as a result for the above listed procedures.

- b. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
 - **Results:** One (1) of the five (5) employees selected did not have supervisory review of their attendance and leave time.
 - c. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - d. Observe the rate paid to the employees or officials agree to the authorized salary / pay rate found within the personnel file.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
18. 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
- **Results:** No employees or officials received termination payments during the fiscal period.
19. 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.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Ethics

20. Using the 5 randomly selected employees / officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee / official completed one hour of ethics training during the fiscal period.
 - **Results:** No exceptions were noted as a result for the above listed procedures.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
 - **Results:** No exceptions were noted as a result for the above listed procedures.

Debt Service

21. 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 State Bond Commission approval was obtained for each debt instrument issued.
- **Results:** The District Attorney is not authorized under State Law to issue debt.
22. Obtain a listing of bonds / notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond / note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
- **Results:** The District Attorney is not authorized under State Law to issue debt.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
- **Results:** No exceptions were noted as a result for the above listed procedures.
24. 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.
- **Results:** No exceptions were noted as a result for the above listed procedures.

Information Technology Disaster Recovery / Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- **Results:** We performed the procedure and discussed the results with management.
- b. Obtain and inspect the entity's most recent documentation that it has tested / verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing / verifying backup restoration) and observe evidence that the test / verification was successfully performed within the past 3 months.
- **Results:** We performed the procedure and discussed the results with management.

- c. 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.

- **Results:** We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees / officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee / official completed at least one hour of sexual harassment training during the calendar year.

- **Results:** No exceptions were noted as a result for the above listed procedures.

27. Observe 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).

- **Results:** No exceptions were noted as a result for the above listed procedures.

28. 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 it includes the applicable requirements of R.S. 42:344:

- a. Number and percentage of public servants in the agency who have completed the training requirements;

- **Results:** No exceptions were noted as a result for the above listed procedures.

- b. Number of sexual harassment complaints received by the agency;

- **Results:** No exceptions were noted as a result for the above listed procedures.

- c. Number of complaints which resulted in a finding that sexual harassment occurred;

- **Results:** No exceptions were noted as a result for the above listed procedures.

- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

- **Results:** No exceptions were noted as a result for the above listed procedures.

- e. Amount of time it took to resolve each complaint.

- **Results:** No exceptions were noted as a result for the above listed procedures.



Scott M. Perrilloux

DISTRICT ATTORNEY

21st Judicial District

Livingston, St. Helena and Tangipahoa Parishes



June 27, 2022

Louisiana Legislative Auditor
1600 North 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Responses on AUP Procedures

Dear Legislative Auditor,

Please find below my responses to our auditor's comments regarding their results of procedures performed related to our entity's compliance with the Legislative Auditor's Agreed-Upon Procedures.

Written Policies and Procedures

PURCHASING: Item 1- Response addressing our policy related to purchasing and the process to add new vendors:

Response: While our purchasing policy did not include such details, our office previously created a form entitled "New Vendor Setup Request Form" which has been in use since early 2021. This document requires the approval and signature of the district attorney prior to adding a new vendor into our accounting system. Our Policy regarding purchasing has been revised to include how vendors are added to the vendor list and references this new form.

ETHICS: Item 1i - Response addressing changes to our entity's ethics policy:

Response: Our policy related to ethics and possible violations is currently being updated to include:

- (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121;
- (2) actions to be taken if a potential ethics violation should occur;
- (3) system to monitor possible ethics violations, and
- (4) a requirement that documentation be maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

INFORMATION TECHNOLOGY: Item 1i – Response addressing changes to our entity’s policy related to our Information Technology Disaster Recover policy and the use of antivirus software on all sytems:

Response: Our current Disaster & Recovery Policy has been updated to include our procedures regarding the types and use of antivirus software on all systems.

COLLECTIONS: Items 4b: Response addressing collecting cash and preparing bank deposits:

Response: While we certainly recognize the issues that may be caused by such active involvement by only three employees in the collection and depositing procedures, currently, it would not be feasible to increase our staff solely for this purpose. We have made a few changes, however, to separate these duties to the extent possible. All deposits will now be prepared by the immediate supervisor of the employee responsible for cash collection or another staff member who took no part in the collection of such cash.

COLLECTIONS: Item 4d: Response addressing collecting cash and reconciling cash collections to the general ledger:

Response: As previously stated, our extremely limited available office space continues to be a chronic issue which is largely the reason we have not increased our accounting staff. In our opinion, creating a new accounting position is clearly the only permanent solution to this issue. We will continue to discuss this matter and make any other changes available to us to improve the quality of these accounting functions.

CREDIT CARDS: Item 13: Response addressing missing receipts and/or details related to the use of credit cards:

Response: In the future, we will make every effort possible to obtain itemized receipts which will include the public purpose of the transaction as well as details regarding meal participation.

PAYROLL AND PERSONNEL: Item 17b: Response addressing missing supervisory review of attendance and leave records:

Response: The attendance and leave records referred to above are manual time sheets of our investigators/process servers who have no physical office. These templates for records of attendance have already been revised to include documentation of supervisory review and approval.

District Attorney of the Twenty-First Judicial District Court
Responses to Statewide Agreed-Upon Procedure Comments
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Should you have any questions concerning these responses, please contact me at your convenience.

Sincerely,

Donna McArthur

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