

**DISTRICT ATTORNEY OF THE  
FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

Financial Report

Year Ended December 31, 2017

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# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Brad E. Kolder, CPA, JD\*  
Stephen J. Anderson, CPA\*  
Christine C. Doucet, CPA  
Wanda F. Arcement, CPA, CVA  
Bryan K. Joubert, CPA  
Matthew E. Margaglio, CPA  
Casey L. Ardoin, CPA, CFE

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1234 David Dr. Ste. 203  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

## INDEPENDENT AUDITOR'S REPORT

\* A Professional Accounting Corporation

WWW.KSRCPAS.COM

The Honorable Keith Stutes  
District Attorney of the Fifteenth Judicial District  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

### Report on the Financial Statements

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

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

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

### *Auditor's Responsibility*

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 14 to the basic financial statements, the District Attorney has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

## ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that budgetary comparison information and the schedules of employer's share of net pension liability and employer contributions on pages 36-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The other supplementary information on pages 43 through 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The comparative statements on pages 43 through 45 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 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, these comparative statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative information on the comparative statements has been derived from the District Attorney's 2016 financial statements, which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements from which they have been derived.

The various schedules on pages 46 through 48 included in other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2018, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

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

Lafayette, Louisiana  
April 13, 2018

**BASIC FINANCIAL STATEMENTS**

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



DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position  
December 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$2,272,999
Receivables	459,203
Prepaid items	1,945
Capital assets, net	<u>42,423</u>
Total assets	<u>2,776,570</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow of resources - pension	<u>585,187</u>
LIABILITIES	
Accounts and other payables	307,713
Due to others	998
Net pension liability	<u>560,184</u>
Total liabilities	<u>868,895</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources - pension	<u>229,399</u>
NET POSITION	
Net investment in capital assets	42,423
Restricted for child support programs	65,169
Unrestricted	<u>2,155,871</u>
Total net position	<u>\$2,263,463</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Activities  
For the Year Ended December 31, 2017

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	\$ 7,599,552	\$ 2,167,460	\$ 5,532,923	\$ 100,831
General revenues:				
Interest and investment earnings				45,457
Non-employer contributions				151,221
Miscellaneous				<u>15,430</u>
Total general revenues				<u>212,108</u>
Change in net position				312,939
Net position - January 1, 2017, as restated				<u>1,950,524</u>
Net position - December 31, 2017				<u>\$ 2,263,463</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Funds**

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

#### **Title IV-D Fund**

To account for incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs comparable 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.

#### **Pre-Trial Diversion**

To account for enrollment fees collected from participants in the Pre-Trial Diversion Program, authorized by Act 1170 of 1995.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2017

	General	Title IV-D	Pre-Trial	Total
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 1,450,061	\$ 24,724	\$ 798,214	\$ 2,272,999
Receivables:				
Commissions on fines and forfeitures	225,324	-	-	225,324
Fees	-	-	67,358	67,358
Grants	-	165,558	-	165,558
Due from other funds	419,206	-	-	419,206
Due from others	272	-	-	272
Interest	691	-	-	691
Prepaid items	-	1,945	-	1,945
Total assets	<u>\$ 2,095,554</u>	<u>\$ 192,227</u>	<u>\$ 865,572</u>	<u>\$ 3,153,353</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 19,380	\$ -	\$ -	\$ 19,380
Accrued liabilities	155,317	125,113	7,903	288,333
Due to other funds	-	-	419,206	419,206
Due to others	998	-	-	998
Total liabilities	<u>175,695</u>	<u>125,113</u>	<u>427,109</u>	<u>727,917</u>
Fund balances:				
Nonspendable	-	1,945	-	1,945
Restricted for child support programs	-	65,169	-	65,169
Committed for judicial operations	-	-	438,463	438,463
Unassigned	1,919,859	-	-	1,919,859
Total fund balances	<u>1,919,859</u>	<u>67,114</u>	<u>438,463</u>	<u>2,425,436</u>
Total liabilities and fund balances	<u>\$ 2,095,554</u>	<u>\$ 192,227</u>	<u>\$ 865,572</u>	<u>\$ 3,153,353</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2017

Total fund balances for governmental funds at December 31, 2017	\$ 2,425,436
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Equipment, net of \$34,511 accumulated depreciation	\$ 36,914
Furniture and fixtures, net of \$10,523 accumulated depreciation	<u>5,509</u> 42,423
Deferred outflows of expenditures are not a use of current resources and, therefore, are not reported in the governmental funds.	
Deferred outflows of resources- pension	585,187
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Long-term liabilities at December 31, 2017 consist of:	
Net pension liability	(560,184)
The deferred inflows of contributions for the employees' retirement systems are not available resources and, therefore, are not reported in the governmental funds.	
	<u>(229,399)</u>
Total net position of governmental activities at December 31, 2017	<u>\$ 2,263,463</u>

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

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT**  
**Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2017**

	<u>General</u>	<u>Title IV-D</u>	<u>Pre-Trial Diversion</u>	<u>Total</u>
<b>Revenues:</b>				
Fees, services, and commissions	\$1,120,567	\$ -	\$1,046,893	\$2,167,460
Intergovernmental revenue-				
Federal and state grants	572,039	702,958	-	1,274,997
On-behalf payments	4,257,926	-	-	4,257,926
Interest income	42,488	2,969	-	45,457
Other revenues	15,386	44	-	15,430
<b>Total revenues</b>	<u>6,008,406</u>	<u>705,971</u>	<u>1,046,893</u>	<u>7,761,270</u>
<b>Expenditures:</b>				
<b>Current -</b>				
<b>General government - judicial:</b>				
Personnel services and related benefits	4,706,780	630,628	724,843	6,062,251
Operating services	368,894	120,265	557,047	1,046,206
Material and supplies	105,829	9,700	60,612	176,141
Travel	37,382	2,328	7,016	46,726
Appropriations	50,000	-	-	50,000
Capital outlay	48,446	-	-	48,446
<b>Total expenditures</b>	<u>5,317,331</u>	<u>762,921</u>	<u>1,349,518</u>	<u>7,429,770</u>
Changes in fund balances	691,075	(56,950)	(302,625)	331,500
Fund balances, beginning	<u>1,228,784</u>	<u>124,064</u>	<u>741,088</u>	<u>2,093,936</u>
Fund balances, ending	<u>\$1,919,859</u>	<u>\$ 67,114</u>	<u>\$ 438,463</u>	<u>\$2,425,436</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2017

Total net changes in fund balances for the year ended December 31, 2017 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 331,500
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay costs which are considered as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 48,446
Depreciation expense	<u>(14,760)</u> 33,686
Because some revenues are not considered measureable at year-end, they are not considered "available" revenues in the governmental funds.	
Non-employer pension plan contributions	151,221
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Pension expense	<u>(203,468)</u>
Total changes in net position for the year ended December 31, 2017 per Statement of Activities	<u>\$ 312,939</u>

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



DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2017

	<u>Asset Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Worthless Checks</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	<u>\$ 533,814</u>	<u>\$ 192,991</u>	<u>\$ 11,125</u>	<u>\$ 737,930</u>
<b>LIABILITIES</b>				
Assets forfeited - pending judicial disposition	\$ 501,154	\$ -	\$ -	\$ 501,154
Bonds forfeited - pending judicial disposition	-	192,991	-	192,991
Due to others	-	-	11,125	11,125
Due to governmental agencies	<u>32,660</u>	<u>-</u>	<u>-</u>	<u>32,660</u>
Total liabilities	<u>\$ 533,814</u>	<u>\$ 192,991</u>	<u>\$ 11,125</u>	<u>\$ 737,930</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

A. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. The District Attorney's offices are located in the parish court house, the upkeep and maintenance of the courthouse is paid by the parish government and in addition, the parish government also pays salaries and certain operating expenditures of the District Attorney.

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

B. Basis of Presentation

The District Attorney's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the District Attorney and the major fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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

Fund Financial Statements (FFS)

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered to be major if it is the primary operating fund of the entity or the total assets, liabilities, revenues, or expenditures of that individual governmental fund is at least 10 percent of the corresponding total for all governmental funds combined.

The District Attorney reports the following major governmental funds:

General Fund -

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Fund consists of incentive payments and 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.

In addition, the District Attorney reports the following funds:

Fiduciary (Agency) Funds -

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equally liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

Worthless Checks Fund

The Worthless Checks Fund consists of monies collected in accordance with Louisiana Revised Statute 16:15. The fund is custodial in nature and does not involve the measurement of results of operations.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statement by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District Attorney, these funds are not incorporated into the government-wide statements.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District Attorney considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

Program revenues

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

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

Cash and Interest-bearing Deposits

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

Receivables

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

Interfund Receivables and Payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due from/to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Prepaid Items

Insurance payments made to insurance agencies that will benefit periods beyond December 31, 2017 are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Equipment	3-5 years
Furniture and fixtures	7 years
Vehicles	3 years
Courthouse renovations	10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### Vacation and Sick Leave

At December 31, 2017, the District Attorney has no accumulated leave benefits required to be reported.

#### Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

#### Equity Classifications

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

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

3. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

1. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

E. Interfund Transfers

Permanent reallocations 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.

F. Use of Estimates

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



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Notes to the Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

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

At December 31, 2017, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$3,010,929 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 1,659,034	\$ 737,930	\$ 2,396,964
Certificates of deposit	613,965	-	613,965
Total	\$ 2,272,999	\$ 737,930	\$ 3,010,929

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2017, bank balances in the amount of \$3,445,106 were as follows:

Bank balances	\$ 3,445,106
Federal deposit insurance	1,668,360
Pledged securities	1,776,746
Total	\$ 3,445,106

Deposits in the amount of \$1,776,746 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

(3) Receivables

Receivables in the amount of \$459,203 at December 31, 2017 consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$225,596	\$ -	\$225,596
State of Louisiana	-	165,558	165,558
Program participants	-	67,358	67,358
Interest	691	-	691
<b>Total</b>	<u>\$226,287</u>	<u>\$ 232,916</u>	<u>\$ 459,203</u>

(4) Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
Governmental activities:				
Capital assets being depreciated -				
Equipment	\$ 164,679	\$ 44,846	\$138,100	\$ 71,425
Furniture and fixtures	17,431	3,600	4,999	16,032
Vehicles	33,637	-	-	33,637
Courthouse renovations	13,055	-	-	13,055
Total capital assets	<u>228,802</u>	<u>48,446</u>	<u>143,099</u>	<u>134,149</u>
Less accumulated depreciation				
Equipment	159,575	13,036	138,100	34,511
Furniture and fixtures	13,798	1,724	4,999	10,523
Vehicles	33,637	-	-	33,637
Courthouse renovations	13,055	-	-	13,055
Total accumulated depreciation	<u>220,065</u>	<u>14,760</u>	<u>143,099</u>	<u>91,726</u>
Governmental activities, capital assets, net	<u>\$ 8,737</u>	<u>\$ 33,686</u>	<u>\$ -</u>	<u>\$ 42,423</u>

Depreciation expense for the year ended December 31, 2017 of \$14,760 was charged to the judiciary function.

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Notes to the Basic Financial Statements (Continued)

(5) Operating Leases

The Pre-Trial Diversion Fund leases a copy machine under a three-year lease term expiring April 16, 2020, requiring monthly payments of \$181. Included in operating expenses is \$1,631 relating to this lease for the year ended December 31, 2017.

The District Attorney's office leases a postage machine and five copy machines under operating leases expiring on dates ranging from May 9, 2020 to September 30, 2022, requiring monthly payments ranging from \$93 to \$1,334. Included in operating expense is \$12,202 relating to these leases for the year ended December 31, 2017.

Future minimum rentals are as follows:

<u>Year Ending December 31,</u>	
2018	\$ 20,010
2019	20,010
2020	16,647
2021	12,249
2022	<u>4,075</u>
Total	<u>\$ 72,991</u>

(6) Employee Retirement Systems

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

**Plan Descriptions:**

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

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

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Notes to the Basic Financial Statements (Continued)

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned.

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

	<u>PERS</u>	<u>DARS</u>
Final average salary	Final average compensation	Highest 36 months or 60 months <sup>2</sup>
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 <sup>1</sup> 10 years age 60 <sup>1</sup> 7 years age 65 <sup>1</sup>	30 years of any age 24 years age 55 <sup>3</sup> 10 years age 60 <sup>3</sup>
Benefit percent per years of service	3.00%	3.0% - 3.5% <sup>3</sup>

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

<sup>2</sup> Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

<sup>3</sup> Joined plan after July 1, 1990

**Deferred Retirement Option Plan:**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

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Notes to the Basic Financial Statements (Continued)

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**Contributions:**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and DARS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2017 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Government Contributions</u>
PERS	9.50%	12.50%	\$ 2,600	\$ 70,670
DARS	8.00%	0.00%	148,621	-

**Net Pension Liability:**

The District Attorney's net pension liability at December 31, 2017 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for each plan was measured as of the plan's measurement date (December 31, 2016 for PERS and June 30, 2017 for DARS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportionate share of the net pension liability for each of the plans in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
PERS	\$ 72,476	0.035191%	-0.093942%
DARS	487,708	1.808187%	1.808187%

Since the measurement date of the net pension liability was December 31, 2016 (June 30, 2017 for DARS), the net pension liability is based upon fiduciary net position for the plan as of those dates. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report for those fiscal years. The financial report for each plan may be accessed on their website as follows:

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

**Actuarial Assumptions:**

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

	<u>PERS</u>	<u>DARS</u>
Date of experience study on which significant assumptions are based	1/1/2010 - 12/31/2014	7/1/2009 - 6/30/2014
Expected remaining service lives	4	6
Inflation Rate	2.50%	2.5%
Projected salary increases	5.25%	5.5%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1), (2), (3)	(1), (4)

- (1) RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females.
- (2) RP-2000 Healthy Annuitant Sex Distinct Mortality Tables projected to 2031 using Scale AA.
- (3) RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females.
- (4) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables set back 1 year for females.

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Notes to the Basic Financial Statements (Continued)

**Cost of Living Adjustments:**

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

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

**Discount Rate**

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

	<u>PERS</u>	<u>DARS</u>
Discount rate	7.00%	6.75%
Change in discount rate from prior valuation	-	-
Plan cash flow assumptions	(1)	(1)
Rates incorporated in the Discount Rate:		
Long-term Rate of Return	7.00%	6.75%
Periods applied	All	All
Municipal Bond Rate	N/A	N/A

**\*Plan Cash Flow Assumptions:**

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

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Notes to the Basic Financial Statements (Continued)

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

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

Asset Class	PERS*		DARS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Cash	-	-	1%	0.50%
Fixed Income	35%	1.24%	29%	6.84%
Equities	52%	3.63%	62%	11.31%
Alternative Investments	11%	0.67%	8%	10.50%
Real Estate	2%	0.12%	-	-
Total	<u>100%</u>		<u>100.00%</u>	

\* Arithmetic real rates of return

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2017, the District Attorney recognized \$203,468 in pension expense related to its participation in PERS and DARS.



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Notes to the Basic Financial Statements (Continued)

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

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 12,683
Changes of assumptions	13,760	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,465	-
Net differences between projected and actual earnings on plan investments	56,244	-
Contributions subsequent to the measurement date	<u>70,670</u>	<u>-</u>
Total	<u>\$ 142,139</u>	<u>\$ 12,683</u>

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 128,218
Changes of assumptions	218,659	57,556
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	28,663	30,942
Net differences between projected and actual earnings on plan investments	195,726	-
Contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 443,048</u>	<u>\$ 216,716</u>

Deferred outflows of resources of \$70,670 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Notes to the Basic Financial Statements (Continued)

Year Ended December 31	PERS	DARS
2018	\$ 21,790	\$ 10,306
2019	23,216	106,645
2020	15,298	52,748
2021	(1,519)	11,504
2022	-	20,530
Thereafter	-	24,600
Total	<u>\$ 58,785</u>	<u>\$ 226,333</u>

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

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

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
PERS	7.00%	\$ 216,806	\$ 72,476	\$ (49,559)
DARS	6.75%	1,393,685	487,708	(282,155)
Total	<u>13.75%</u>	<u>\$ 1,610,491</u>	<u>\$ 560,184</u>	<u>\$ (331,714)</u>

At December 31, 2017 the District Attorney’s payables were \$778 for the month of December 2017, which was the contractually required contribution.

(7) 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 Acadia Parish Police Jury, the Lafayette City-Parish Consolidated Government, or the Vermilion Parish Police Jury.

(8) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2017:

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Notes to the Basic Financial Statements (Continued)

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 419,206	\$ -
Pre-Trial Diversion	-	419,206
Total	\$ 419,206	\$ 419,206

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. They are expected to be paid within the next fiscal year.

(9) Risk Management

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

(10) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2017.

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

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments to certain employees of the District Attorney's office.

Supplemental salary payments are made by the state and parish governments directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2017 financial statements are as follows:

General Fund:	
State of Louisiana	\$ 990,522
Acadia Parish Police Jury	556,714
Lafayette City-Parish Consolidated Government	2,022,816
Vermilion Parish Police Jury	687,874
Total on-behalf payments	\$ 4,257,926

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Notes to the Basic Financial Statements (Continued)

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

The schedule of compensation, benefits, and other payments to Keith Stutes, District Attorney, for the year ended December 31, 2017 follows:

Salary	\$ 103,049	
Benefits - insurance	12,609	
Car allowance	6,250	
Per diem	280	
Professional dues	633	
Travel	1,484	
Registration fees	<u>325</u>	
		\$ 124,630
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)	50,000	
Fringe benefits paid by State of Louisiana	<u>725</u>	
		<u>50,725</u>
Total		<u>\$ 175,355</u>

(13) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others is as follows:

	Asset Forfeiture Fund	Bond Forfeiture Fund	Worthless Checks Fund	Total
Balances, December 31, 2016	\$ 552,301	\$ 29,241	\$ 22,679	\$ 604,221
Additions	504,140	457,763	712,608	1,674,511
Reductions	<u>(522,627)</u>	<u>(294,013)</u>	<u>(724,162)</u>	<u>(1,540,802)</u>
Balances, December 31, 2017	<u>\$ 533,814</u>	<u>\$ 192,991</u>	<u>\$ 11,125</u>	<u>\$ 737,930</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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Notes to the Basic Financial Statements (Continued)

(14) Restatement of Net Position

In June 2012, the GASB approved Statement No. 68, "*Accounting and Financial Reporting for Pensions*." GASB Statement No. 68 addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements that meet the criteria established by this standard. The provisions of GASB Statement No. 68 were implemented by the District Attorney during the year ended December 31, 2015. At the time of implementation, Lafayette Consolidated Government was responsible for the salaries and benefits of the District Attorney employees. During the fiscal year ended December 31, 2017, the District Attorney took on the responsibility of paying the employees' salaries and benefits. The statement established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenditures. This resulted in a restatement of previously reported net position as follows:

January 1, 2017 net position, as previously reported	\$ 2,186,694
Change in accounting principle:	
Net effect of recording net pension liability	<u>(236,170)</u>
January 1, 2017 net position, as restated	<u>\$ 1,950,524</u>

**REQUIRED  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Fees, services, and commissions	\$ 800,000	\$ 1,026,658	\$ 1,120,567	\$ 93,909
Intergovernmental revenues -				
Federal grants	90,000	363,000	572,039	209,039
On-behalf payments	5,750,000	4,257,926	4,257,926	-
Interest income	12,000	10,639	42,488	31,849
Other revenues	-	-	15,386	15,386
Total revenues	<u>6,652,000</u>	<u>5,658,223</u>	<u>6,008,406</u>	<u>350,183</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	6,450,000	4,630,426	4,706,780	(76,354)
Operating services	365,000	315,974	368,894	(52,920)
Material and supplies	160,000	81,524	105,829	(24,305)
Travel	60,000	37,739	37,382	357
Appropriations	60,000	60,000	50,000	10,000
Capital outlay	-	286,700	48,446	238,254
Total expenditures	<u>7,095,000</u>	<u>5,412,363</u>	<u>5,317,331</u>	<u>95,032</u>
Change in fund balance	(443,000)	245,860	691,075	445,215
Fund balance, beginning	<u>1,228,784</u>	<u>1,228,784</u>	<u>1,228,784</u>	-
Fund balance, ending	<u>\$ 785,784</u>	<u>\$ 1,474,644</u>	<u>\$ 1,919,859</u>	<u>\$ 445,215</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Title IV-D Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Intergovernmental revenues -				
Federal grants	\$ 475,200	\$ 474,056	\$ 463,952	\$ (10,104)
State grants	244,800	264,817	239,006	(25,811)
Interest income	1,500	2,581	2,969	388
Other revenues	-	-	44	44
Total revenues	<u>721,500</u>	<u>741,454</u>	<u>705,971</u>	<u>(35,483)</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	660,000	632,274	630,628	1,646
Operating services	80,000	99,541	120,265	(20,724)
Materials and supplies	7,500	6,568	9,700	(3,132)
Travel	1,700	3,071	2,328	743
Total expenditures	<u>749,200</u>	<u>741,454</u>	<u>762,921</u>	<u>(21,467)</u>
Change in fund balance	(27,700)	-	(56,950)	(56,950)
Fund balance, beginning	<u>124,064</u>	<u>124,064</u>	<u>124,064</u>	<u>-</u>
Fund balance, ending	<u>\$ 96,364</u>	<u>\$ 124,064</u>	<u>\$ 67,114</u>	<u>\$ (56,950)</u>



DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pre-Trial Diversion Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenues-				
Fees, services, and commissions	\$ 650,000	\$ 1,079,900	\$ 1,046,893	\$ (33,007)
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Personnel services and related benefits	310,000	720,297	724,843	(4,546)
Operating services	70,000	530,627	557,047	(26,420)
Material and supplies	20,000	45,607	60,612	(15,005)
Travel	6,000	7,618	7,016	602
Total expenditures	406,000	1,304,149	1,349,518	(45,369)
Change in fund balance	244,000	(224,249)	(302,625)	(78,376)
Fund balance, beginning	741,088	741,088	741,088	-
Fund balance, ending	\$ 985,088	\$ 516,839	\$ 438,463	\$ (78,376)

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Parochial Employees' Retirement System of Louisiana  
Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2017\*

Plan	Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERS	2016	0.129133%	\$ 339,915	\$ 739,214	45.98%	92.23%
	2017	0.035191%	72,476	833,823	8.69%	94.15%
DARS	2017	1.808187%	487,708	1,064,573	45.81%	93.57%

\* The amounts presented have a measurement date of December 31, 2016.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Parochial Employees' Retirement System of Louisiana  
Schedule of Employer Contributions  
For the Year Ended December 31, 2017

Plan	Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
PERS	2016	\$ 108,395	\$ 108,395	\$ -	\$ 833,823	13.00%
	2017	70,670	70,670	-	565,360	12.50%
DARS	2017	-	-	-	195,630	-

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

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

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

(2) Pension Plans

A. Parochial Employees' Retirement System of Louisiana

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2017.
- 2) Changes of Assumptions – There were no changes of benefit terms for the year ended December 31, 2017.

(3) Excess of Expenditures Over Appropriations

For the year ended December 31, 2017, the following funds had actual expenditures over appropriations, at the functional level, as follows:

Fund and Function	Budget	Actual	Excess
<b>General Fund:</b>			
Personnel services and related benefits	\$ 4,630,426	\$ 4,706,780	\$ (76,354)
Operating services	315,974	368,894	(52,920)
Materials and supplies	81,524	105,829	(24,305)

**OTHER SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position  
December 31, 2017  
With Comparative Totals as of December 31, 2016

	Governmental Activities	
	2017	2016
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$2,272,999	\$1,992,038
Receivables	459,203	257,221
Prepaid items	1,945	11,485
Capital assets, net	42,423	8,737
Total assets	2,776,570	2,269,481
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred outflow of resources - pension	585,187	831,606
<b>LIABILITIES</b>		
Accounts and other payables	307,713	166,808
Due to others	998	-
Net pension liability	560,184	685,452
Total liabilities	868,895	852,260
<b>DEFERRED INFLOW OF RESOURCES</b>		
Deferred inflow of resources - pension	229,399	298,303
<b>NET POSITION</b>		
Net investment in capital assets	42,423	8,737
Restricted for child support programs	65,169	121,912
Unrestricted	2,155,871	1,819,875
Total net position	\$2,263,463	\$1,950,524

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2017

With Comparative Totals as of December 31, 2016

	2017				2016
	General	Title IV-D	Pre-Trial	Total	
<b>ASSETS</b>					
Cash and interest-bearing deposits	\$ 1,450,061	\$ 24,724	\$ 798,214	\$ 2,272,999	\$ 1,992,038
Receivables:					
Commissions on fines and forfeitures	225,324	-	-	225,324	174,268
Fees	-	-	67,358	67,358	70,442
Grants	-	165,558	-	165,558	11,802
Due from other funds	419,206	-	-	419,206	294,486
Due from others	272	-	-	272	-
Interest	691	-	-	691	709
Prepaid items	-	1,945	-	1,945	11,485
Total assets	<u>\$ 2,095,554</u>	<u>\$ 192,227</u>	<u>\$ 865,572</u>	<u>\$ 3,153,353</u>	<u>\$ 2,555,230</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 19,380	\$ -	\$ -	\$ 19,380	\$ 10,460
Accrued liabilities	155,317	125,113	7,903	288,333	156,348
Due to other funds	-	-	419,206	419,206	294,486
Due to others	998	-	-	998	-
Total liabilities	<u>175,695</u>	<u>125,113</u>	<u>427,109</u>	<u>727,917</u>	<u>461,294</u>
Fund balances:					
Nonspendable	-	1,945	-	1,945	11,485
Restricted for child support programs	-	65,169	-	65,169	121,912
Committed for judicial operations	-	-	438,463	438,463	741,088
Unassigned	1,919,859	-	-	1,919,859	1,219,451
Total fund balances	<u>1,919,859</u>	<u>67,114</u>	<u>438,463</u>	<u>2,425,436</u>	<u>2,093,936</u>
Total liabilities and fund balances	<u>\$ 2,095,554</u>	<u>\$ 192,227</u>	<u>\$ 865,572</u>	<u>\$ 3,153,353</u>	<u>\$ 2,555,230</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2017

With Comparative Totals for the Year Ended December 31, 2016

	2017			Total	2016
	General	Title IV-D	Pre-Trial Diversion		
<b>Revenues:</b>					
Fees, services, and commissions	\$ 1,120,567	\$ -	\$ 1,046,893	\$ 2,167,460	\$ 1,615,895
Intergovernmental revenue-					
Federal and state grants	572,039	702,958	-	1,274,997	813,953
On-behalf payments	4,257,926	-	-	4,257,926	4,190,772
Interest income	42,488	2,969	-	45,457	56,488
Other revenues	15,386	44	-	15,430	16,327
Total revenues	<u>6,008,406</u>	<u>705,971</u>	<u>1,046,893</u>	<u>7,761,270</u>	<u>6,693,435</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	4,706,780	630,628	724,843	6,062,251	5,360,244
Operating services	368,894	120,265	557,047	1,046,206	534,012
Material and supplies	105,829	9,700	60,612	176,141	176,688
Travel	37,382	2,328	7,016	46,726	50,964
Appropriations	50,000	-	-	50,000	70,000
Capital outlay	48,446	-	-	48,446	1,268
Total expenditures	<u>5,317,331</u>	<u>762,921</u>	<u>1,349,518</u>	<u>7,429,770</u>	<u>6,193,176</u>
Changes in fund balances	691,075	(56,950)	(302,625)	331,500	500,259
Fund balances, beginning	<u>1,228,784</u>	<u>124,064</u>	<u>741,088</u>	<u>2,093,936</u>	<u>1,593,677</u>
Fund balances, ending	<u>\$ 1,919,859</u>	<u>\$ 67,114</u>	<u>\$ 438,463</u>	<u>\$ 2,425,436</u>	<u>\$ 2,093,936</u>



DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017  
With Comparative Actual Amounts for the Year Ended December 31, 2016

	2017				2016
	Budget		Actual	Variance with Final Budget Positive (Negative)	
	Original	Final			
<b>Revenues:</b>					
Fees, services, and commissions	\$ 800,000	\$ 1,026,658	\$ 1,120,567	\$ 93,909	\$ 934,576
Intergovernmental revenues -					
Federal grants	90,000	363,000	572,039	209,039	90,000
On-behalf payments	5,750,000	4,257,926	4,257,926	-	4,190,772
Interest income	12,000	10,639	42,488	31,849	55,052
Other revenues	-	-	15,386	15,386	16,327
Total revenues	<u>6,652,000</u>	<u>5,658,223</u>	<u>6,008,406</u>	<u>350,183</u>	<u>5,286,727</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	6,450,000	4,630,426	4,706,780	(76,354)	4,489,066
Operating services	365,000	315,974	368,894	(52,920)	389,413
Material and supplies	160,000	81,524	105,829	(24,305)	147,157
Travel	60,000	37,739	37,382	357	45,193
Appropriations	60,000	60,000	50,000	10,000	70,000
Capital outlay	-	286,700	48,446	238,254	1,268
Total expenditures	<u>7,095,000</u>	<u>5,412,363</u>	<u>5,317,331</u>	<u>95,032</u>	<u>5,142,097</u>
Excess (deficiency) of revenues over expenditures	(443,000)	245,860	691,075	445,215	144,630
Other financing sources:					
Transfers in	-	-	-	-	265,017
Change in fund balance	(443,000)	245,860	691,075	445,215	409,647
Fund balance, beginning	<u>1,228,784</u>	<u>1,228,784</u>	<u>1,228,784</u>	-	<u>819,137</u>
Fund balance, ending	<u>\$ 785,784</u>	<u>\$ 1,474,644</u>	<u>\$ 1,919,859</u>	<u>\$ 445,215</u>	<u>\$ 1,228,784</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Title IV-D Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017  
With Comparative Actual Amounts for the Year Ended December 31, 2016

	2017			Variance with Final Budget Positive (Negative)	2016
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Intergovernmental revenues -					
Federal grants	\$ 475,200	\$ 474,056	\$ 463,952	\$ (10,104)	\$ 477,809
State grants	244,800	264,817	239,006	(25,811)	246,144
Interest income	1,500	2,581	2,969	388	1,436
Other revenues	-	-	44	44	-
Total revenues	<u>721,500</u>	<u>741,454</u>	<u>705,971</u>	<u>(35,483)</u>	<u>725,389</u>
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	660,000	632,274	630,628	1,646	639,318
Operating services	80,000	99,541	120,265	(20,724)	76,552
Materials and supplies	7,500	6,568	9,700	(3,132)	9,889
Travel	1,700	3,071	2,328	743	1,599
Total expenditures	<u>749,200</u>	<u>741,454</u>	<u>762,921</u>	<u>(21,467)</u>	<u>727,358</u>
Deficiency of revenues over expenditures	(27,700)	-	(56,950)	(56,950)	(1,969)
<b>Other financing uses:</b>					
Transfers out	-	-	-	-	(265,017)
Change in fund balance	(27,700)	-	(56,950)	(56,950)	(266,986)
Fund balance, beginning	<u>124,064</u>	<u>124,064</u>	<u>124,064</u>	-	<u>391,050</u>
Fund balance, ending	<u>\$ 96,364</u>	<u>\$ 124,064</u>	<u>\$ 67,114</u>	<u>\$ (56,950)</u>	<u>\$ 124,064</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pre-Trial Diversion Special Revenue Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2017  
With Comparative Actual Amounts for the Year Ended December 31, 2016

	2017			Variance with Final Budget Positive (Negative)	2016
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Intergovernmental revenues-					
Fees, services, and commissions	\$ 650,000	\$ 1,079,900	\$ 1,046,893	\$ (33,007)	\$ 681,319
<b>Expenditures:</b>					
Current -					
General government - judicial:					
Personnel services and related benefits	310,000	720,297	724,843	(4,546)	231,860
Operating services	70,000	530,627	557,047	(26,420)	68,047
Material and supplies	20,000	45,607	60,612	(15,005)	19,642
Travel	6,000	7,618	7,016	602	4,172
Total expenditures	406,000	1,304,149	1,349,518	(45,369)	323,721
Change in fund balance	244,000	(224,249)	(302,625)	(78,376)	357,598
Fund balance, beginning	741,088	741,088	741,088	-	383,490
Fund balance, ending	\$ 985,088	\$ 516,839	\$ 438,463	\$ (78,376)	\$ 741,088

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

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Brad E. Kolder, CPA, JD\*  
Stephen J. Anderson, CPA\*  
Christine C. Doucet, CPA  
Wanda F. Arcement, CPA, CVA  
Bryan K. Joubert, CPA  
Matthew E. Margaglio, CPA  
Casey L. Ardoin, CPA, CFE

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1234 David Dr. Ste. 203  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

\* A Professional Accounting Corporation

## 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*

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The Honorable Keith Stutes  
District Attorney of the Fifteenth Judicial District  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana  
Lafayette, Louisiana

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Fifteenth Judicial District (District Attorney), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated April 13, 2018.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

We consider the deficiencies described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as item 2017-001 and 2017-002 to be material weaknesses.

### **Compliance and Other Matters**

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

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

The District Attorney's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

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

Lafayette, Louisiana  
April 13, 2018

District Attorney of the Fifteenth Judicial District  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
For the Year Ended December 31, 2017

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (12/31/17) --</b>						
<u>Internal Control:</u>						
2017-001	2014	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Keith Stutes, District Attorney	N/A
2017-002	2014	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Keith Stutes, District Attorney	N/A

District Attorney of the Fifteenth Judicial District  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (Continued)  
For the Year Ended December 31, 2017

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>PRIOR YEAR (12/31/16) --</b>						
<b><u>Internal Control:</u></b>						
2016-001	2014	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Keith Stutes, District Attorney	N/A
2016-002	2014	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Keith Stutes, District Attorney	N/A
2016-003	2016	The District Attorney should develop and implement policies and procedures to ensure that all seized assets received from local law enforcement agencies are accounted for and deposited in accordance with state law.	Yes	The District Attorney has implemented procedures to ensure that all seized assets received are duly accounted for and deposited.	Keith Stutes, District Attorney	4/30/2016
<b><u>Compliance:</u></b>						
2016-004	2016	During the fiscal year, Maxine Trahan, a former employee of the Acadia Parish Sheriff, was arrested for misappropriation of seized assets. Ms. Trahan would collect funds on behalf of the arresting agency and deposit them into a cash account belonging to the District Attorney. The seized assets were the fiduciary responsibility of the Acadia Parish Sheriff and the District Attorney, and there was a lack of oversight of her activities by both the Sheriff's office and the District Attorney.	Yes	The District Attorney implemented procedures to ensure that all seized assets received are duly accounted for and deposited.	Keith Stutes, District Attorney	4/30/2016



**DISTRICT ATTORNEY OF THE  
FIFTEENTH JUDICIAL DISTRICT  
Parishes of Acadia, Lafayette, and Vermilion, Louisiana**

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

Year Ended December 31, 2017

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Brad E. Kolder, CPA, JD\*  
Stephen J. Anderson, CPA\*  
Christine C. Doucet, CPA  
Wanda F. Arcement, CPA, CVA  
Bryan K. Joubert, CPA  
Matthew E. Margaglio, CPA  
Casey L. Ardoin, CPA, CFE

P. O. Box 82329  
Lafayette, LA 70598

Phone (337) 232-4141  
Fax (337) 232-8660

183 S. Beadle Rd. 11929 Bricksome Ave.  
Lafayette, LA 70508 Baton Rouge, LA 70816  
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1234 David Dr. Ste. 203  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.  
Ville Platte, LA 70586 Oberlin, LA 70855  
Phone (337) 363-2792 Phone (337) 639-4737

\* A Professional Accounting Corporation

WWW.KCSRCPAS.COM

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

District Attorney of the Fifteenth  
Judicial District  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the management of the District Attorney of the Fifteenth Judicial District (District Attorney) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws, regulations and best practices during the year ended December 31, 2017. Management of the District Attorney is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

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

- 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.

*Written policies and procedures were obtained and address the functions noted above except for the following: how vendors are added to the vendor list.*

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

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

- d) **Receipts**, including receiving, recording, and preparing deposits.  
*Written policies and procedures were obtained and address the functions noted above.*
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
*Written policies and procedures were obtained and address the functions noted above.*
- 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.  
*There were no written policies and procedures for the District Attorney's contracting process functions noted above.*
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.  
*Written policies and procedures were obtained and address the functions noted above except for the following: how cards are to be controlled, allowable business uses, required approvers, and monitoring card usage.*
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
*Written policies and procedures were obtained and address the functions noted above.*
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.  
*Written policies and procedures were obtained and address the functions noted above except for the following: requirements that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.*
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
*The District Attorney does not have debt service; therefore, this attribute is not applicable.*

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

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- 2. Obtain and review the board/committee minutes for the fiscal period, and:
  - a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.  
*The District Attorney does not have a Board or Finance Committee; therefore, this procedure is not applicable.*
  - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).
    - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.  
*This procedure is not applicable to the District Attorney.*

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

*This procedure is not applicable to the District Attorney.*

### ***Bank Reconciliations***

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

*A listing of client bank accounts and management's representation that listing is complete were obtained.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

### ***Collections***

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

*A listing of cash collection locations and management's representation that the listing is complete were obtained.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each cash collection location selected:

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

*In the cash collection locations selected, the person responsible for collecting cash is not bonded, is responsible for depositing cash in the bank, recording transactions, or reconciling the bank account. The District Attorney has compensating controls in effect to mitigate the lack of segregation of duties. The District Attorney has seventeen collection locations and the cash drawer is not shared with another employee.*

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

*There is not a formal written process to reconcile cash collections to the general ledger by revenue source, by a person who is not responsible for cash collections.*

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

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

*The highest (dollar) week of cash collections for each location was obtained along with collection documentation, deposit slips, and bank statements. There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*The District Attorney does not have a written policy to determine the completeness of all collections by a person who is not responsible for collections.*

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

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

*A listing of disbursements and management's representation that the listing is complete were obtained.*

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

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

*The District Attorney's disbursement policy does not require the use of a requisition/purchase order or equivalent electronic system; therefore, this procedure is not applicable.*

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

*The District Attorney's disbursement policy does not require the use of a requisition/purchase order or equivalent electronic system; therefore, this procedure is not applicable.*

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

*The District Attorney's disbursement policy does not require the use of a requisition/purchase order or equivalent electronic system; therefore, this procedure is not applicable.*

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

*The District Attorney does not have written documentation that prohibits the person responsible for processing payments from adding vendors to the District Attorney's purchasing/disbursement system.*

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

*The District Attorney does not have written documentation that prohibits the person with signatory authority or the person that makes the final authorization for disbursements from initiating or recording purchases.*

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

*Inquiry of management indicated that unused check stock is maintained in a locked location.*

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

*The District Attorney does not use signature stamps or a signature machine.*

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

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

*A listing of active credit cards, bank debit cards, fuel cards and the name of the person who maintains possession of the cards and management's representation that the listing is complete were obtained.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

*There were five active credit cards for the year.*

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

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

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

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*The written policies did not require any other documentation.*

b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*There were no exceptions noted as a result of the testing of transaction details to the District Attorney's written purchasing/department policies. There were no transactions noted that would have been subject to Louisiana Public Bid Law.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

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

*A listing of travel and expense reimbursements by person and management's representation that the listing is complete were obtained.*

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

*There were no exceptions noted as a result of applying this procedure.*



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

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

*There were no exceptions noted as a result of applying this procedure.*

- b) Report whether each expense is supported by:

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

### ***Contracts***

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

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

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

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

*There were no exceptions noted as a result of applying this procedure.*

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:
- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
 

*The contracts selected were not subject to the Louisiana Public Bid Law or Procurement Code.*
  - If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.
 

*There were no exceptions noted as a result of applying this procedure.*
- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.
- There were no contract amendments.*
- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.
- There were no exceptions noted as a result of applying this procedure.*
- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).
- The District Attorney does not have a Board.*

***Payroll and Personnel***

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:
- A listing of employees with their related salaries and management's representation that the listing is complete were obtained. Five employees were randomly selected and their personnel files were obtained.*
- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.
 

*There were no exceptions noted as a result of applying this procedure.*
  - b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.
 

*There were no exceptions noted as a result of applying this procedure.*
23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:
- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 

*There were no exceptions noted as a result of applying this procedure.*

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

*Eight of the twenty-five selected employees did not have written documentation that their supervisor approved their leave.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

*There were no exceptions noted as a result of applying this procedure.*

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

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26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

*There were no exceptions noted as a result of applying this procedure.*

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

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

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

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

*No debt was issued during the fiscal period.*

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

*The District Attorney does not have any outstanding debt.*

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

*The District Attorney has no tax millages relating to debt service.*

***Other***

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

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

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

*The District Attorney does have the required notices posted on its premises and website.*

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

*No exceptions were noted as a result of applying this procedure*

***Management's Response:***

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

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the District Attorney of the Fifteenth Judicial District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Lafayette, Louisiana  
April 13, 2018