

1344
39

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

THE VERCHER GROUP
*A Professional Corporation of
Certified Public Accountants*

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

September 10, 2015

Legislative Auditor
Attn: Engagement Processing
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: District Attorney of the Twenty-Eighth Judicial District

Dear Sir or Madam:

Please find the attached corrected report for the District Attorney of the Twenty-Eighth Judicial District. We are resubmitting the report in order to correct amounts reported on The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer.

Please contact my office if you have any questions.

Sincerely,

John R. Vercher

rh

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/14/15

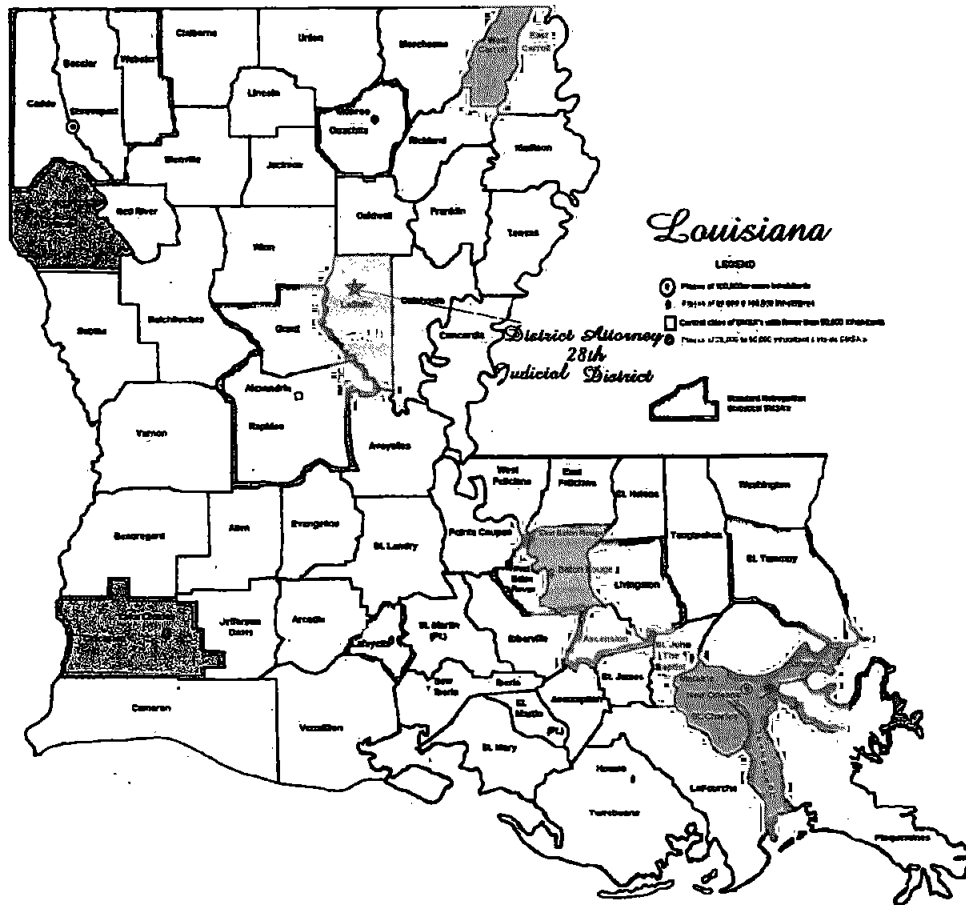
REISSUE

**DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT**

**Financial Statements &
Supplemental Financial Information**

December 31, 2014

**DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
PARISH OF LASALLE
STATE OF LOUISIANA**



*** District Attorney of the Twenty-Eighth Judicial District**

The District Attorney has charge of every criminal prosecution by the state in his district and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

**Table of Contents
December 31, 2014**

| | <u>Page No.</u> |
|--|-----------------|
| Independent Accountant’s Review Report | 1 |
| Management’s Discussion and Analysis..... | 2-5 |
| Independent Accountant’s Report on Applying Agreed-Upon Procedures..... | 6-8 |
| <u>Basic Financial Statements</u> | |
| Statement of Net Position..... | 10 |
| Statement of Activities..... | 11 |
| Balance Sheet – Governmental Funds..... | 12 |
| Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position.... | 13 |
| Statement of Revenues, Expenses, and Changes In Fund Balance..... | 14 |
| Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances Of Government Funds to the Statement of Activities..... | 15 |
| Statement of Fiduciary Net Position..... | 16 |
| Notes to the Basic Financial Statements..... | 17-27 |
| <u>Required Supplementary Information</u> | |
| Budgetary Comparison Schedule – Governmental Funds..... | 29 |
| Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer..... | 30 |
| <u>Other Reports</u> | |
| Management Letter Comments..... | 32 |
| Management’s Summary of Prior Year Findings..... | 33 |

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

THE VERCHER GROUP

A Professional Corporation of

Certified Public Accountants

P.O. Box 1608

1737 N 2nd St. – Suite A

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Reed Walters
District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities and other remaining fund information of the District Attorney of the Twenty-Eighth Judicial District, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2014, which collectively comprise the district's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District Attorney of the Twenty-Eighth Judicial District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the District Attorney of the Twenty-Eighth Judicial District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information are presented for purposes of additional analysis. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
May 8, 2015

**Management Discussion
& Analysis
(MD&A)**

District Attorney of the Twenty-Eighth Judicial District

PO Box 1940

Jena, LA 71342

Telephone: (318) 992-8282

Fax: (318) 992-4731

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the District, we offer readers of the District Attorney of the Twenty-Eighth Judicial District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District's governmental activities exceeded its liabilities at the close of the most recent fiscal year by \$61,470 (*net position*). Of this amount, \$36,489 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District had total revenues of \$729,005 which is a \$441,361 increase from last year.
- The District had total expenditures of \$741,178 which is a \$464,763 increase from last year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

See accompanying notes and independent accountant's review report.

MD&A

USING THIS ANNUAL REPORT

The District's annual report consists of financial statements that show information about the District's fund, and governmental fund.

Our accountant has provided assurance in his independent accountant's review, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the accountant regarding the other information included in this report. A user of this report should read the independent accountant's review carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Table 1
Balance Sheet
Governmental Activities

The following table represents a condensed Comparative Statement of Net Position as of December 31, 2014:

| | <u>2013</u> | <u>2014</u> | <u>% Change</u> |
|---|------------------|------------------|-----------------|
| Assets | | | |
| Cash & Investments | \$ 28,134 | \$ 33,161 | 17.9 |
| Receivables | 17,271 | 6,535 | -62.2 |
| Due From Other Funds | 7,258 | 186 | -97.4 |
| Capital Assets, Net of Accumulated Depreciation | <u>32,280</u> | <u>24,981</u> | -22.6 |
| Total Assets | <u>84,943</u> | <u>64,863</u> | -23.6 |
| Liabilities | | | |
| Accounts, Salaries, & Other Payables | <u>4,001</u> | <u>3,393</u> | -15.2 |
| Total Liabilities | <u>4,001</u> | <u>3,393</u> | -15.2 |
| Net Position | | | |
| Net Investment in Capital Assets | 32,280 | 24,981 | -22.6 |
| Unrestricted | <u>48,662</u> | <u>36,489</u> | -25.0 |
| Total Net Position | <u>\$ 80,942</u> | <u>\$ 61,470</u> | -24.1 |

See accompanying notes and independent accountant's review report.

MD&A

Table 2
Changes in Fund Balance
Governmental Funds

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2014:

| | 2013 | 2014 | % Change |
|--------------------------------------|------------------|------------------|--------------|
| Revenues: | | | |
| Charges for Services | 177,211 | 104,165 | -41.2 |
| Intergovernmental | 109,948 | 118,980 | 8.2 |
| On Behalf Payments-Police Jury | -0- | 320,296 | 100.0 |
| On Behalf Payments-State | -0- | 185,000 | 100.0 |
| Miscellaneous Income | 485 | 564 | 16.3 |
| Total Revenues | 287,644 | 729,005 | 153.4 |
| Expenditures: | | | |
| Worthless Checks | 35,054 | 21,476 | -38.7 |
| General & Administrative | 206,687 | 203,234 | -1.7 |
| Cost of Court | 17,058 | 10,340 | -39.4 |
| Capital Outlay | 15,664 | -0- | -100.0 |
| On Behalf Payments-Police Jury | -0- | 320,296 | 100.0 |
| On Behalf Payments-State | -0- | 185,000 | 100.0 |
| Other Expenses | 1,952 | 832 | 57.4 |
| Total Expenditures | 276,415 | 741,178 | 168.1 |
| Increase (Decrease) in Fund Balances | 11,229 | (12,173) | -208.4 |
| Beginning Fund Balances | 37,433 | 48,662 | 30.0 |
| Ending Fund Balances | \$ 48,662 | \$ 36,489 | -25.0 |

CAPITAL ASSETS

Capital Assets

At December 31, 2014, the District had \$24,981 invested in capital assets, including furniture and equipment.

Capital Assets at Year-End

| | 2013 | 2014 |
|--|------------------|------------------|
| Furniture & Equipment | \$ 142,825 | \$ 142,825 |
| Accumulated Depreciation | (110,545) | (117,844) |
| Total Capital Assets, Net of Depreciation | \$ 32,280 | \$ 24,981 |

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Reed Walters, District Attorney, at the District Attorney of the Twenty-Eighth Judicial District, PO Box 1940, Jena, Louisiana 71342, telephone number (318) 992-8282.

See accompanying notes and independent accountant's review report.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

THE VERCHER GROUP
*A Professional Corporation of
Certified Public Accountants*

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

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

Honorable Reed Walters
District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Eighth Judicial District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney of the Twenty-Eighth Judicial District's compliance with certain laws and regulations during the year ended December 31, 2014, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the 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.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

*During our review of expenditures, we found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* The district does not have a board.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees listed were immediate family members of the District Attorney.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

* We obtained a copy of the legally adopted budget and all amendments.

6. Trace the budget adoption and amendments to the minute book.

* The District Attorney approved the budget. The District does not maintain a minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* The entity had a favorable revenue variance of 204.4% and an unfavorable expenditure variance of 215.6% for the year.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

* We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities of the entity and proper documentation and correct coding.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* Not applicable.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* We inspected all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. The district has no minutes.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we did 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 Twenty-Eighth 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. However, this report is a matter of public record and its distribution is not limited.

The Vercher Group

Jena, Louisiana
May 8, 2015

Basic Financial Statements

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Statement of Net Position
December 31, 2014**

| ASSETS | GOVERNMENTAL ACTIVITIES |
|---|------------------------------------|
| CURRENT ASSETS | |
| Cash & Cash Equivalents | \$ 29,257 |
| Investments | 3,904 |
| Accounts Receivable | 6,535 |
| Due From Other Funds | 186 |
| TOTAL CURRENT ASSETS | 39,882 |
| NON-CURRENT ASSETS | |
| Capital Assets, Net of Accumulated Depreciation | 24,981 |
| NON-CURRENT ASSETS | 24,981 |
| TOTAL ASSETS | 64,863 |
| LIABILITIES | |
| Accounts Payable | 3,393 |
| TOTAL LIABILITIES | 3,393 |
| NET POSITION | |
| Net Investment in Capital Assets | 24,981 |
| Unrestricted | 36,489 |
| TOTAL NET POSITION | \$ 61,470 |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Statement of Activities
Year Ended December 31, 2014**

| FUNCTIONS/PROGRAMS | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS | CAPITAL GRANTS | NET (EXPENSE) REVENUE |
|-------------------------------|---------------------|-------------------------------------|-----------------------------|---------------------------|--------------------------------------|
| Governmental Activities: | | | | | |
| General Government - Judicial | \$ <u>(748,477)</u> | \$ <u>104,165</u> | \$ <u>-0-</u> | \$ <u>-0-</u> | \$ <u>(644,312)</u> |
| | | | | | 118,980 |
| | | | | | 320,296 |
| | | | | | 185,000 |
| | | | | | 564 |
| | | | | | <u>624,840</u> |
| | | | | | (19,472) |
| | | | | | <u>80,942</u> |
| | | | | | <u>\$ 61,470</u> |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Balance Sheet – Governmental Funds
December 31, 2014**

| | | GENERAL FUND |
|---|--------|-------------------------|
| ASSETS | | |
| Cash & Cash Equivalents | \$ | 29,257 |
| Investments | | 3,904 |
| Receivables | | 6,535 |
| Due From Other Funds | | 186 |
| TOTAL ASSETS | | <u>39,882</u> |
| LIABILITIES & FUND BALANCE | | |
| LIABILITIES | | |
| Accounts Payable | | <u>3,393</u> |
| TOTAL LIABILITIES | | <u>3,393</u> |
| FUND BALANCES | | |
| Unassigned | | <u>36,489</u> |
| TOTAL FUND BALANCES | | <u>36,489</u> |
| TOTAL LIABILITIES & FUND BALANCE | \$ | <u>39,882</u> |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
Year Ended December 31, 2014**

| | | |
|--|----|--------|
| Fund balances – total governmental funds | \$ | 36,489 |
|--|----|--------|

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

| | | | |
|---|----|------------------|---------------|
| Capital Assets | \$ | 142,825 | |
| Less Accumulated Depreciation | | <u>(117,844)</u> | |
| | | | <u>24,981</u> |
| Net position of governmental activities | \$ | | <u>61,470</u> |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Statement of Revenues, Expenditures, & Changes in Fund Balance
Year Ended December 31, 2014**

| | | <u>GENERAL FUND</u> |
|--|----|-------------------------|
| REVENUES | | |
| Commissions on Fines | \$ | 64,597 |
| Worthless Check Collection | | 39,568 |
| Other Income | | 564 |
| Intergovernmental Revenue | | 118,980 |
| On Behalf Payments-Police Jury | | 320,296 |
| On Behalf Payments-State | | 185,000 |
| TOTAL REVENUES | | <u>729,005</u> |
| EXPENDITURES | | |
| Worthless Checks | | 21,476 |
| Auto Expenditures | | 4,034 |
| Travel | | 2,379 |
| Legal & Accounting | | 1,760 |
| Insurance | | 3,600 |
| Dues & Subscriptions | | 3,512 |
| Utilities | | 2,413 |
| Office Expenditures | | 12,203 |
| Cost of Court | | 10,340 |
| Payroll Expenditures | | 161,849 |
| Lease Expense | | 6,087 |
| Maintenance & Repair | | 683 |
| Other Expenditures | | 149 |
| Revenue Sharing | | 5,397 |
| Capital Outlay | | -0- |
| On Behalf Payments-Police Jury | | 320,296 |
| On Behalf Payments-State | | 185,000 |
| TOTAL EXPENDITURES | | <u>741,178</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | (12,173) |
| FUND BALANCE – BEGINNING OF YEAR | | <u>48,662</u> |
| FUND BALANCE – END OF YEAR | \$ | <u>36,489</u> |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
of Government Funds to the Statement of Activities
Year Ended December 31, 2014**

Net change in fund balances – total governmental funds \$ (12,173)

Amounts reported for governmental activities in the Statement of Activities are 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 | \$ | -0- | |
| Depreciation Expense | | <u>(7,299)</u> | |
| | | | <u>(7,299)</u> |
| Change in net position of governmental activities | \$ | | <u><u>(19,472)</u></u> |

See accompanying notes and independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Statement of Fiduciary Net Position
December 31, 2014**

| | <u>AGENCY FUNDS</u> |
|--------------------------|-------------------------|
| ASSETS | |
| Cash | \$ 186 |
| TOTAL ASSETS | <u>186</u> |
| | |
| LIABILITIES | |
| Due to Other Funds | 186 |
| TOTAL LIABILITIES | <u>\$ 186</u> |

See accompanying notes and independent accountant's review report.

**Notes to the Basic
Financial Statements**

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1984, the 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 qualified electors of the judicial district elect the District Attorney for a term of six years. The District Attorney currently employs ten people.

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the 28th Judicial District, a component unit of the LaSalle Parish Police Jury, have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis for State and Local Governments*, issued June 1999.

B. REPORTING ENTITY

The District Attorney is an independent elected official; however, the District Attorney is fiscally dependent on the LaSalle Parish Police Jury. The police jury and councils maintain and operate the parish courthouse in which the District Attorney's office is located and provides funds for payroll and other expenses of the District Attorney's office. In addition, the councils and police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entities of LaSalle Parish.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

C. FUND ACCOUNTING

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

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

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

Governmental Funds:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

The Worthless Check Collection Fee consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

Fiduciary Funds:

Agency Fund

This fund is used to account for payroll and related withholding taxes paid from the office's various funds.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District Attorney as a whole. These statements include all the financial activities of the District Attorney. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

- **Program Revenues** – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District Attorney’s general revenues.

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances report on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District Attorney’s operations. (See the reconciliation statements).

In the Fund Financial Statements, governmental fund equity is classified as fund balance. The District has implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. **Nonspendable fund balance** – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. **Committed fund balance** – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. **Assigned fund balance** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. **Unassigned fund balance** – amounts that are available for any purpose; positive amounts are reported only in the general fund.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

The amounts reflected in the General Fund in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. "Available" means collectible within the current period or within 60 days after year end. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector, and intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

Equity Classifications – In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position- Net position with constraints placed on their 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.

Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "invested in capital assets."

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, and proceeds from the sale of assets are accounted for as other financing sources (uses).

Impact of Recently Issued Accounting Principles

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS No. 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 62 does not have any impact on the District Attorney's financial statements.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012.

E. BUDGETS

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with U.S. generally accepted accounting principles. The proposed budget, prepared on the modified accrual basis of accounting, for fiscal year December 31, 2014 was completed, published, and made available for public inspection. The public hearing was held at the District Attorney's Office for comments from taxpayers. The budget was legally adopted and amended, as necessary, by the District Attorney following the public hearing. All expenditure appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classifications.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

F. DEPOSITS & INVESTMENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow the District to invest in collateralized certificate of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments (bank certificate of deposits in excess of 90 days) for the District are reported at fair value.

G. RECEIVABLES & PAYABLES

All trade and other receivables are shown net of an allowance for uncollectables.

H. CAPITAL ASSETS

Capital assets, which include property and equipment, are reported in the applicable columns in the government-wide financial statements. Capital assets are capitalized at historical cost. The District maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|--------------------|------------------------|
| Vehicles | 3 years |
| Equipment | 7 years |

I. ESTIMATES

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

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

2. CASH & INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are describes as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

| <u>Bank</u> | <u>Bank Balance At 12/31/2014</u> |
|------------------------|---------------------------------------|
| Southern Heritage Bank | \$ 34,662 |
| Catahoula-LaSalle Bank | 3,904 |
| Total | \$ <u>38,566</u> |

Amounts on deposit are secured by the following pledges:

| <u>Description</u> | <u>Southern Heritage Market Value</u> |
|-------------------------|---|
| FDIC (Category 1) | \$ 38,566 |
| Securities (Category 2) | -0- |
| Total | \$ <u>38,566</u> |

3. RECEIVABLES

The receivables of \$6,535 at December 31, 2014, are as follows:

| | |
|---------------------|------------------------|
| Accounts Receivable | \$ 6,535 |
| Total | \$ <u>6,535</u> |

Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2014, for the primary government is as follows:

| | <u>Beginning of Period</u> | <u>Additions</u> | <u>Deletions/ Transfers</u> | <u>End of Period</u> |
|-------------------------------------|--------------------------------|-------------------|---------------------------------|--------------------------|
| Capital assets being depreciated: | | | | |
| Equipment & furniture | \$ 142,825 | \$ -0- | \$ -0- | \$ 142,825 |
| Less accumulated depreciation: | (110,545) | (7,299) | -0- | (117,844) |
| Total assets being depreciated, net | <u>\$ 32,280</u> | <u>\$ (7,299)</u> | <u>\$ -0-</u> | <u>\$ 24,981</u> |

5. ACCOUNTS, SALARIES & OTHER PAYABLES

The payables of \$3,393 at December 31, 2014, are as follows:

| | |
|-------------------------------|------------------------|
| Accounts Payable | \$ 3,393 |
| Total Accounts Payable | \$ <u>3,393</u> |

6. PENSION PLANS

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, a minimum, the amounts paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

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

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling (225)267-4824.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate is a percentage of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The rate for the year 2012 was 3.5%. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the year ending December 31, 2014 were \$9,673.

7. ON-BEHALF PAYMENTS

The accompanying financial statements include on-behalf payments made by the LaSalle Parish Police Jury, its Criminal Court Fund, and the State of Louisiana for salaries and related fringe benefits of the District Attorney's employees, as required by accounting principles generally accepted in the United State of America.

8. AGENCY FUND

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the office. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions accrued in the agency fund:

| | | |
|------------------------------|----|---------|
| Receipts | | |
| Transfers from Various Funds | \$ | 162,035 |
| Disbursements | | |
| Salaries, Taxes and Benefits | \$ | 161,849 |

9. TRANSFERS

Transfers are made between funds for the operation of the district.

10. DUE FROM/TO OTHER FUNDS

| | Due From | Due To | Total |
|--------------|----------|----------|--------|
| General Fund | \$ 186 | \$ -0- | \$ 186 |
| Agency Fund | -0- | (186) | (186) |
| Total | \$ 186 | \$ (186) | \$ -0- |

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)

11. OPERATING LEASE

Bank of Jena- Lease purchase for a 2008 GMC Sierra truck in the amount of \$34,484, payable in 35 monthly installments of \$500 and a purchase balloon of \$22,668 due at the 36th and final payment, beginning October 2008 and ending September 2011; interest at 6.5%. At the conclusion of the lease period (September 2011) the lessee extended the lease agreement for an additional 36 months under the same terms and conditions, but a different monthly rental. New payment amounts of \$676.31 per month for 36 months @ 6.5% ending September 2014.

| | |
|--------------|------------------------|
| | <u>Lease</u> |
| 2014 | <u>6,087</u> |
| Total | \$ <u>6,087</u> |

Required Supplementary Information

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana
Governmental Funds
Budgetary Comparison Schedule
Year Ended December 31, 2014**

| | <u>BUDGETED AMOUNTS</u> | | | <u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u> |
|--|-------------------------|-----------------|------------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| REVENUES | | | | |
| Commissions on Fines | \$ 173,317 | \$ 158,000 | \$ 64,597 | \$ (93,403) |
| Intergovernmental | 58,301 | 40,000 | 118,980 | 78,980 |
| Other Income | -0- | -0- | 564 | 564 |
| Worthless Check Collection | 68,975 | 41,500 | 39,568 | (1,932) |
| On Behalf Payments-Police Jury | -0- | -0- | 320,296 | 320,296 |
| On Behalf Payments-State | -0- | -0- | 185,000 | 185,000 |
| TOTAL REVENUES | <u>300,593</u> | <u>239,500</u> | <u>729,005</u> | <u>489,505</u> |
| EXPENDITURES | | | | |
| LDAA Monthly Assessment | 4,000 | 625 | -0- | 625 |
| Worthless Checks | -0- | -0- | 21,476 | (21,476) |
| Auto Expenditures | 31,818 | 12,411 | 4,034 | 8,377 |
| Travel | 3,000 | 2,109 | 2,379 | (270) |
| Legal & Accounting | 1,200 | 1,350 | 1,760 | (410) |
| Insurance | 3,287 | 3,287 | 3,600 | (313) |
| Dues & Subscriptions | 850 | 2,787 | 3,512 | (725) |
| Contract Labor | -0- | -0- | -0- | -0- |
| Utilities | 3,052 | 2,340 | 2,413 | (73) |
| Office Expenditures | 11,062 | 10,323 | 12,203 | (1,880) |
| Family Services | -0- | -0- | -0- | -0- |
| Cost of Court & Restitution | 58,021 | 31,234 | 10,340 | 20,894 |
| Asset Forfeiture | -0- | -0- | -0- | -0- |
| Payroll Expenditures | 156,537 | 161,521 | 161,849 | (328) |
| Capital Expenses | -0- | -0- | -0- | -0- |
| Lease Expense | -0- | -0- | 6,087 | (6,087) |
| Other Expenditures | 23,788 | 6,885 | 832 | 6,053 |
| Revenue Sharing | -0- | -0- | 5,397 | (5,397) |
| On Behalf Payments-Police Jury | -0- | -0- | 320,296 | (320,296) |
| On Behalf Payments-State | -0- | -0- | 185,000 | (185,000) |
| TOTAL EXPENDITURES | <u>296,615</u> | <u>234,872</u> | <u>741,178</u> | <u>(506,306)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ 3,978</u> | <u>\$ 4,628</u> | <u>(12,173)</u> | <u>\$ (16,801)</u> |
| FUND BALANCE – BEGINNING OF YEAR | | | <u>48,662</u> | |
| FUND BALANCE – END OF YEAR | | | <u>\$ 36,489</u> | |

See independent accountant's review report.

**District Attorney of the Twenty-Eighth Judicial District
Jena, Louisiana**

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2014**

District Attorney of the Twenty-Eighth Judicial District
Honorable Reed Walters

| <u>Purpose</u> | <u>Amount</u> |
|--------------------------------|---------------|
| Salary | \$ 135,855.16 |
| Benefits-Insurance | 11,801.39 |
| Benefits-Retirement | 13,837.00 |
| Benefits (List any other here) | -0- |
| Car Allowance | -0- |
| Vehicle Provided by Government | -0- |
| Per Diem | 300.00 |
| Reimbursements | -0- |
| Travel | -0- |
| Registration Fees | 800.00 |
| Conference Travel | 2,205.00 |
| Professional Organization Dues | 557.00 |
| Housing | -0- |
| Un-vouchered Expenses* | -0- |
| Special Meals | \$ -0- |

*An example of an un-vouchered expense would be a travel advance.

Other Reports

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
JENA, LOUISIANA**

MANAGEMENT LETTER COMMENTS

During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement and our recommendation for improvement.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2014-1 Budget Variances

Condition: The Entity had an unfavorable expenditure variance of \$506,306 or 215.6% in the general fund.

Criteria: The Budget Act requires that governments amend their budgets when revenues fall below budgeted amounts by more than 5% or when expenditures exceed 5% of appropriations.

Cause of Condition: Not amending budget.

Effect of Condition: Violation of the Budget Act.

Recommendation: The Entity should monitor revenues and expenditures to determine if the budget should be amended.

Client Response: The Entity will begin monitoring revenues and expenditures to determine if the budget should be amended.

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
JENA, LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the District Attorney of the Twenty-Eighth Judicial District, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended December 31, 2013.

PRIOR YEAR FINDINGS

There were no prior year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE

The Vercher Group

Certified Public Accountants

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

In connection with your review of our financial statements as of December 31, 2014, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of May 8, 2015, (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with LSA-RS 24:513.

Yes [] No []

We have complied with R. S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief financial officer.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Signature

DISTRICT ATTORNEY
Title