

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

Financial Report

Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

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, Attorney), a component unit of the Lafayette City-Parish Consolidated Government, as of and for the year ended December 31, 2014, 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.

Auditors' 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, 2014, 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 13 to the basic financial statements, the District Attorney had prior period adjustments. Our opinion is not modified with respect to this matter.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information on pages 32-35 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2015, 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, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 26, 2015

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, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$2,003,757
Receivables	317,912
Prepaid items	13,427
Capital assets, net	<u>30,542</u>
Total assets	<u>2,365,638</u>
LIABILITIES	
Accounts and other payables	<u>619,078</u>
NET POSITION	
Net investment in capital assets	30,542
Restricted for child support programs	600,373
Unrestricted	<u>1,115,645</u>
Total net position	<u>\$1,746,560</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, 2014

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:				
General government - Judicial	<u>\$6,986,628</u>	<u>\$ 1,340,997</u>	<u>\$ 5,226,589</u>	<u>\$ (419,042)</u>
				General revenues:
				Interest and investment earnings
				12,074
				Miscellaneous
				<u>76,490</u>
				Total general revenues
				<u>88,564</u>
				Change in net position
				(330,478)
				Net position, as restated - January 1, 2014
				<u>2,077,038</u>
				Net position - December 31, 2014
				<u>\$ 1,746,560</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/Zoned Area Protection Fund

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

TASC Fund

To account for TASC (Truancy Assessment and Service Center) grant funds received from the Louisiana Commission on Law Enforcement to establish a diversionary program for juvenile offenders.

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

Balance Sheet
Governmental Funds
December 31, 2014

	General	Title IV-D	Pre-Trial Diversion/ Zoned Area Protection	TASC	Total
ASSETS					
Cash and interest-bearing deposits	\$ 1,066,447	\$ 668,982	\$ 265,184	\$ 3,144	\$ 2,003,757
Receivables:					
Commissions on fines and forfeitures	73,086	-	-	-	73,086
Fees	-	-	216,630	-	216,630
Grants	-	5,991	-	21,325	27,316
Due from other funds	-	14,137	-	-	14,137
Interest	710	170	-	-	880
Prepaid items	7,487	3,320	2,620	-	13,427
Total assets	<u>\$ 1,147,730</u>	<u>\$ 692,600</u>	<u>\$ 484,434</u>	<u>\$ 24,469</u>	<u>\$ 2,349,233</u>
 LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 406,704	\$ 88,907	\$ -	\$ 1,765	\$ 497,376
Accrued liabilities	-	-	98,998	22,704	121,702
Due to other funds	14,137	-	-	-	14,137
Total liabilities	<u>420,841</u>	<u>88,907</u>	<u>98,998</u>	<u>24,469</u>	<u>633,215</u>
Fund balances:					
Nonspendable	7,487	3,320	2,620	-	13,427
Restricted for child support programs	-	600,373	-	-	600,373
Committed for judicial operations	-	-	382,816	-	382,816
Unassigned	719,402	-	-	-	719,402
Total fund balances	<u>726,889</u>	<u>603,693</u>	<u>385,436</u>	<u>-</u>	<u>1,716,018</u>
Total liabilities and fund balances	<u>\$ 1,147,730</u>	<u>\$ 692,600</u>	<u>\$ 484,434</u>	<u>\$ 24,469</u>	<u>\$ 2,349,233</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, 2014**

Total fund balances for governmental funds at December 31, 2014	\$ 1,716,018
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 \$149,150 accumulated depreciation	\$ 6,789
Furniture and fixtures, net of \$10,635 accumulated depreciation	6,796
Vehicles, net of \$16,680 accumulated depreciation	<u>16,957</u> <u>30,542</u>
Total net position of governmental activities at December 31, 2014	<u>\$ 1,746,560</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, 2014

	<u>General</u>	<u>Title IV-D</u>	<u>Pre-Trial Diversion/ Zoned Area Protection</u>	<u>TASC</u>	<u>Total</u>
Revenues:					
Fees, services, and commissions	\$ 968,090	\$ -	\$372,907	\$ -	\$ 1,340,997
Intergovernmental revenue-					
Federal and state grants	90,000	726,993	-	32,924	849,917
On-behalf payments	4,376,672	-	-	-	4,376,672
Interest income	9,294	2,780	-	-	12,074
Other revenues	76,455	35	-	-	76,490
Total revenues	<u>5,520,511</u>	<u>729,808</u>	<u>372,907</u>	<u>32,924</u>	<u>6,656,150</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	5,119,907	642,014	250,364	30,451	6,042,736
Operating services	322,278	75,502	176,018	1,241	575,039
Material and supplies	187,590	9,691	24,058	647	221,986
Travel	28,845	2,801	4,687	585	36,918
Appropriations	90,000	-	-	-	90,000
Capital outlay	4,362	-	-	-	4,362
Total expenditures	<u>5,752,982</u>	<u>730,008</u>	<u>455,127</u>	<u>32,924</u>	<u>6,971,041</u>
Deficiency of revenues over expenditures	<u>(232,471)</u>	<u>(200)</u>	<u>(82,220)</u>	<u>-</u>	<u>(314,891)</u>
Other financing sources (uses):					
Transfers in	28,124	-	-	-	28,124
Transfers out	-	-	(28,124)	-	(28,124)
Total other financing sources (uses)	<u>28,124</u>	<u>-</u>	<u>(28,124)</u>	<u>-</u>	<u>-</u>
Changes in fund balances	(204,347)	(200)	(110,344)	-	(314,891)
Fund balances, beginning, as restated	<u>931,236</u>	<u>603,893</u>	<u>495,780</u>	<u>-</u>	<u>2,030,909</u>
Fund balances, ending	<u>\$ 726,889</u>	<u>\$ 603,693</u>	<u>\$385,436</u>	<u>\$ -</u>	<u>\$ 1,716,018</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, 2014**

Total net changes in fund balances for the year ended December 31, 2014 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$(314,891)
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	\$ 4,362
Depreciation expense	<u>(19,949)</u> <u>(15,587)</u>
Total changes in net position for the year ended December 31, 2014 per Statement of Activities	<u>\$(330,478)</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, 2014

	Asset Forfeiture	Bond Forfeiture	Worthless Checks	Total
ASSETS				
Cash and interest-bearing deposits	<u>\$ 948,113</u>	<u>\$ 41,947</u>	<u>\$ 28,020</u>	<u>\$1,018,080</u>
LIABILITIES				
Assets forfeited - pending judicial disposition	\$ 887,262	\$ -	\$ -	\$ 887,262
Bonds forfeited - pending judicial disposition	-	41,947	-	41,947
Due to others	-	-	28,020	28,020
Due to governmental agencies	<u>60,851</u>	<u>-</u>	<u>-</u>	<u>60,851</u>
Total liabilities	<u>\$ 948,113</u>	<u>\$ 41,947</u>	<u>\$ 28,020</u>	<u>\$1,018,080</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 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. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the parish governments (Lafayette City-Parish Consolidated Government) located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the parish government since 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 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 Basic Financial Statements (Continued)

Special Revenue Funds -

Pre-Trial Diversion Fund/Zoned Area Protection Fund

The Pre-Trial Diversion/Zoned Area Protection Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program (authorized by Act 1170 of 1995) and the Zoned Area Protection Program.

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.

TASC Fund

The TASC (Truancy Assessment and Service Center) Fund consists of a reimbursement based grant from the Louisiana Commission on Law Enforcement to establish a diversionary program for juvenile offenders.

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 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 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, 2014 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 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
Automobiles	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

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2014, the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

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. There are no deferred inflows or outflows as of December 31, 2014.

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
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to 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

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.

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

Notes to Basic Financial Statements (Continued)

F. Budget and Budgetary Accounting

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

1. 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.
2. 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.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. 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.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. 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.

G. 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.

(2) Cash and Interest-Bearing Deposits

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

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

Notes to Basic Financial Statements (Continued)

At December 31, 2014, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$3,021,837 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 895,083	\$1,018,080	\$ 1,913,163
Certificates of deposit	1,108,674	-	1,108,674
Total	\$ 2,003,757	\$1,018,080	\$ 3,021,837

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, 2014, bank balances in the amount of \$3,396,947 were as follows:

Bank balances	\$3,396,947
Federal deposit insurance	2,352,375
Pledged securities	598,292
Uninsured and uncollateralized	446,280
Total	\$3,396,947

Deposits in the amount of \$1,044,572 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 had \$446,280 of deposits which were not secured by federal deposit insurance or pledged securities. The District Attorney does not have a policy for custodial credit risk.

(3) Receivables

Receivables in the amount of \$317,912 at December 31, 2014 consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 73,086	\$ -	\$ 73,086
State of Louisiana	-	27,316	27,316
Program participants	-	216,630	216,630
Interest	710	170	880
	\$ 73,796	\$ 244,116	\$ 317,912

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

Notes to the Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	<u>Balance</u> <u>1/1/2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2014</u>
Governmental activities:				
Capital assets being depreciated -				
Equipment	\$ 382,484	\$ 4,362	\$230,907	\$ 155,939
Furniture, fixtures and equipment	101,373	-	83,942	17,431
Vehicles	33,637	-	-	33,637
Courthouse renovations	13,055	-	-	13,055
Total capital assets	<u>530,549</u>	<u>4,362</u>	<u>314,849</u>	<u>220,062</u>
Less accumulated depreciation				
Equipment	372,910	7,147	230,907	149,150
Furniture, fixtures and equipment	92,987	1,590	83,942	10,635
Vehicles	5,468	11,212	-	16,680
Courthouse renovations	13,055	-	-	13,055
Total accumulated depreciation	<u>484,420</u>	<u>19,949</u>	<u>314,849</u>	<u>189,520</u>
Governmental activities, capital assets, net	<u>\$ 46,129</u>	<u>\$ (15,587)</u>	<u>\$ -</u>	<u>\$ 30,542</u>

Depreciation expense for the year ended December 31, 2014 of \$19,949 was charged to the judiciary function.

(5) Operating Leases

The Criminal Nonsupport Division leases a copy machine under a five-year lease term, expiring July 31, 2017, requiring monthly payments of \$138. Included in operating expense is \$1,656 relating to this lease for the year ended December 31, 2014.

The Zoned Area Intervention Division leased a copy machine under a three-year lease term expiring August 31, 2014, requiring monthly payments of \$254. Included in operating expense is \$2,032 for the year ended December 31, 2014.

The District Attorney's office leases a postage machine under a five-year lease term expiring February 28, 2017, requiring quarterly payments of \$1,244. Included in operating expense is \$4,976 relating to this lease for the year ended December 31, 2014.

Future minimum rentals are as follows:

Years Ending December 31,	
2015	\$ 6,637
2016	5,808
2017	<u>1,660</u>
Total	<u>\$ 14,105</u>

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

Notes to the Financial Statements (Continued)

(6) Pension Plans

Louisiana District Attorneys' Retirement System

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

Assistant District Attorneys who earn, at a minimum, the amount 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 percent 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 a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 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 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 or amended by state statute.

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, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy: Plan members are required to contribute 8.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate which was 9.75% (January through June) and 7.0% (July through December) of annual covered payroll. Contributions to the system include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. 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 (including on-behalf payments) for the years ended December 31, 2014, 2013, and 2012, were \$171,875, \$200,125, and \$184,160, respectively.

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

Notes to the Financial Statements (Continued)

Parochial Employees Retirement System of Louisiana

Office personnel of the Sixteenth Judicial District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney's office are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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 Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy: Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 16% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. 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 under Plan A (including on-behalf payments) for the years ending December 31, 2014, 2013, and 2012, were \$361,844, \$376,370 and \$355,154, respectively, equal to the required contributions for each year.

(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.

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

Notes to the Financial Statements (Continued)

(8) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2014:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ -	\$14,137
Title IV-D Special Revenue Fund	14,137	-
	\$14,137	\$14,137

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.

B. Interfund Transfers

Transfers consisted of the following for the year ended December 31, 2014:

	Interfund Transfers In	Interfund Transfers Out
Major governmental funds:		
General Fund	\$28,124	\$ -
Pre-Trial Diversion/Zoned Area Protection Fund	-	28,124
	\$28,124	\$28,124

Transfers are used to move unrestricted revenues in various funds to other funds to finance various programs accounted for in other funds.

(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

At December 31, 2014, there were two cases pending against the former District Attorney in his capacity as District Attorney. In the opinion of management, the District Attorney has no legal obligation regarding either of the cases.

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

Notes to the Financial Statements (Continued)

(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 2014 financial statements are as follows:

General Fund:

State of Louisiana	\$ 980,794
Acadia Parish Police Jury	103,126
Lafayette City-Parish Consolidated Government	2,731,867
Vermilion Parish Police Jury	<u>560,885</u>
Total on-behalf payments	<u>\$4,376,672</u>

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

The schedule of compensation, benefits, and other payments to Michael Harson, District Attorney, for the year ended December 31, 2014 follows:

Salary	\$ 105,156	
Benefits - insurance	8,786	
Benefits - retirement	8,948	
Car allowance	7,207	
Per diem	152	
Reimbursements	94	
Travel	476	
Registration fees	<u>200</u>	
		\$ 131,019
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>4,188</u>	
		<u>54,188</u>
Total		<u>\$ 185,207</u>

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

Notes to the Financial Statements (Continued)

(13) Restatement of Fund Balance and Net Position

During the year ending December 31, 2014, the District Attorney restated its governmental activities net position on the government-wide financial statements and the fund balance of the General Fund for various corrections of accounting errors. The effect on the restatement is as follows:

Governmental Activities:

	Net Investment in Capital Assets	Unrestricted	Total
Net position previously reported as of December 31, 2013	\$ 59,184	\$2,347,886	\$2,407,070
Correction of error in recordation of depreciation of capital assets	(13,055)	-	(13,055)
Correction of error in recordation of revenue from forfeitures prior to case settlement	-	(276,528)	(276,528)
Correction of error in recordation of cash from General Fund to the Worthless Check Fund	-	(40,449)	(40,449)
Net position, as restated as of December 31, 2013	\$ 46,129	\$2,030,909	\$2,077,038

General Fund:

	Nonspendable Fund Balance	Unassigned Fund Balance	Total
Fund balance, previously reported as of December 31, 2013	\$ 6,100	\$1,242,113	\$1,248,213
Correction of error in recordation of revenue from forfeitures prior to case settlement	-	(276,528)	(276,528)
Correction of error in recordation of cash from General Fund to the Worthless Check Fund	-	(40,449)	(40,449)
Fund balance, as restated as of December 31, 2013	\$ 6,100	\$ 925,136	\$ 931,236

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

Notes to the Financial Statements (Continued)

(14) 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, 2013	\$ 978,054	\$ 47,733	\$ 40,449	\$ 1,066,236
Additions	285,769	217,339	1,226,266	1,729,374
Reductions	<u>(315,710)</u>	<u>(223,125)</u>	<u>(1,238,695)</u>	<u>(1,777,530)</u>
Balances, December 31, 2014	<u>\$ 948,113</u>	<u>\$ 41,947</u>	<u>\$ 28,020</u>	<u>\$ 1,018,080</u>

(15) New Accounting Pronouncements

In June, 2012, the GASB approved Statement No. 67, "Financial Reporting for Pension Plans" and Statement No. 68, "Accounting and Financial Reporting for Pensions." GASB Statement No. 67 replaces the requirements of GASB Statement Nos. 25 and 50 relating to financial reporting and note disclosures of pension plans. GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provisions of GASB Statement No. 67 must be implemented by the applicable retirement systems for the year ending June 30, 2014 and provisions of GASB Statement No. 68 must be implemented by the District Attorney for the year ending December 31, 2015. The effect of implementation of these statements on the District Attorney's financial statements has not yet been determined.

(16) Subsequent Event Review

The District Attorney has evaluated subsequent events through June 26, 2015, the date which the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, services, and commissions	\$ 956,500	\$ 1,040,000	\$ 968,090	\$ (71,910)
Intergovernmental revenues -				
Federal grants	115,000	115,000	90,000	(25,000)
On-behalf payments	-	4,376,672	4,376,672	-
Interest income	9,000	3,000	9,294	6,294
Other revenues	-	-	76,455	76,455
Total revenues	<u>1,080,500</u>	<u>5,534,672</u>	<u>5,520,511</u>	<u>(14,161)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	815,000	5,176,672	5,119,907	56,765
Operating services	345,500	350,000	322,278	27,722
Material and supplies	267,500	240,000	187,590	52,410
Travel	73,500	48,500	28,845	19,655
Appropriations	115,000	115,000	90,000	25,000
Capital outlay	49,000	30,000	4,362	25,638
Total expenditures	<u>1,665,500</u>	<u>5,960,172</u>	<u>5,752,982</u>	<u>207,190</u>
Deficiency of revenues over expenditures	<u>(585,000)</u>	<u>(425,500)</u>	<u>(232,471)</u>	<u>193,029</u>
Other financing sources (uses):				
Transfers in	-	-	28,124	28,124
Transfers out	<u>(165,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(165,000)</u>	<u>-</u>	<u>28,124</u>	<u>28,124</u>
Change in fund balance	(750,000)	(425,500)	(204,347)	221,153
Fund balance, beginning, as restated	<u>931,236</u>	<u>931,236</u>	<u>931,236</u>	<u>-</u>
Fund balance, ending	<u>\$ 181,236</u>	<u>\$ 505,736</u>	<u>\$ 726,889</u>	<u>\$ 221,153</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, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 561,000	\$ 504,900	\$ 479,816	\$ (25,084)
State grants	289,000	260,100	247,177	(12,923)
Interest income	2,500	2,500	2,780	280
Other revenues	-	-	35	35
Total revenues	<u>852,500</u>	<u>767,500</u>	<u>729,808</u>	<u>(37,692)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	725,000	700,000	642,014	57,986
Operating services	83,000	67,000	75,502	(8,502)
Materials and supplies	25,000	25,000	9,691	15,309
Travel	5,000	4,000	2,801	1,199
Total expenditures	<u>838,000</u>	<u>796,000</u>	<u>730,008</u>	<u>65,992</u>
Change in fund balance	14,500	(28,500)	(200)	28,300
Fund balance, beginning	<u>603,893</u>	<u>603,893</u>	<u>603,893</u>	<u>-</u>
Fund balance, ending	<u>\$ 618,393</u>	<u>\$ 575,393</u>	<u>\$ 603,693</u>	<u>\$ 28,300</u>

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

Pre-Trial Diversion/Zoned Area Protection Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Fees, services, and commissions	<u>\$240,000</u>	<u>\$340,000</u>	<u>\$ 372,907</u>	<u>\$ 32,907</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	261,500	280,000	250,364	29,636
Operating services	162,000	123,000	176,018	(53,018)
Material and supplies	20,500	28,500	24,058	4,442
Travel	5,500	6,500	4,687	1,813
Capital outlay	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>450,500</u>	<u>438,000</u>	<u>455,127</u>	<u>(17,127)</u>
Deficiency of revenues over over expenditures	<u>(210,500)</u>	<u>(98,000)</u>	<u>(82,220)</u>	<u>15,780</u>
Other financing sources (uses):				
Transfers in	165,000	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(28,124)</u>	<u>(28,124)</u>
Total other financing sources (uses)	<u>165,000</u>	<u>-</u>	<u>(28,124)</u>	<u>(28,124)</u>
Change in fund balance	(45,500)	(98,000)	(110,344)	(12,344)
Fund balance, beginning	<u>495,780</u>	<u>495,780</u>	<u>495,780</u>	<u>-</u>
Fund balance, ending	<u>\$285,280</u>	<u>\$397,780</u>	<u>\$ 385,436</u>	<u>\$ (12,344)</u>

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

TASC Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
State grants	\$ 35,000	\$ 33,900	\$ 32,924	\$ (976)
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	32,000	31,000	30,451	549
Operating services	1,500	1,500	1,241	259
Materials and supplies	800	700	647	53
Travel	700	700	585	115
Total expenditures	35,000	33,900	32,924	976
Change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

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

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

The Honorable 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), a component unit of the Lafayette Consolidated Government, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 26, 2015.

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 and significant deficiencies.

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. 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 2014-001 and 2014-002 to be material weaknesses.

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 deficiency 2014-003 described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan to be a significant deficiency.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2014-004 and 2014-005.

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, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 26, 2015

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited the District Attorney of the Fifteenth Judicial District's (District Attorney) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the District Attorney's major federal program for the year ended December 31, 2014. The District Attorney's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the District Attorney's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District Attorney's compliance.

Opinion on Each Major Federal Program

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2014.

Report on Internal Control over Compliance

Management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District Attorney's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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

Lafayette, Louisiana
June 26, 2015

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

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

<u>Federal Grantor/Pass-Through Grantor/ Program Name</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amounts to Subrecipients</u>
<u>United States Department of Health and Human Services</u>			
Passed through Louisiana Department of Social Services Office of Family Support- Child Support Enforcement - Title IV*	93.563	\$ 479,816	\$ -
<u>United States Department of Justice</u>			
Passed through Louisiana Commission on Law Crime Victim Assistance	16.575	<u>90,000</u>	<u>90,000</u>
Total Expenditures of Federal Awards		<u>\$ 569,816</u>	<u>\$ 90,000</u>

BASIS OF PRESENTATION:

The above schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is the same basis of accounting used for the fund financial statements.

*Denotes major federal program.

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

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

Part I. Summary of Auditors' Results:

1. The auditors' report expresses an unmodified opinion on the financial statements of the District Attorney.
2. One significant deficiency and two material weaknesses in internal control were disclosed during the audit of the financial statements.
3. Two instances of noncompliance material to the financial statements of the District Attorney, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies in internal control over the major federal award program were disclosed during the audit.
5. The auditors' report on compliance for major federal award programs for the District Attorney expresses an unmodified opinion on its major federal program.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The major program tested was: United States Department of Health and Human Services – passed through Louisiana Department of Social Services Office of Family Support – Child Support Enforcement – Title IV: CFDA Number 93.563.
8. The threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of OMB Circular A-133 was \$300,000.
9. The District Attorney qualified as a low-risk auditee for the year ended December 31, 2014.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

Internal Control Findings –

See Internal Control Findings 2014-001 through 2014-003 on the Summary Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan.

Compliance Findings –

See Compliance Findings 2014-004 and 2014-005 on the Summary Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of OMB Circular A-133:

There were no internal control or compliance findings noted during the audit.

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, 2014

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/14) --						
<u>Internal Control:</u>						
2014-001	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
2014-002	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
2014-003	2014	Regarding the accounting for Pre-Trial Diversion and Zone Area Protection Fund cases, the District Attorney should establish controls and procedures in order to ensure that all cases are entered into the Accounts Receivable Aging Summary and that proper documentation is maintained to verify terminated (nonpayment) cases. Upon termination verification, the balances should be promptly removed from the Accounts Receivable Aging Summary.	No	The District Attorney will implement procedures to ensure that all accounts receivable records and termination records are updated in a timely manner and that proper documentation is maintained for terminated cases.	Keith Stutes, District Attorney	12/31/2015

(continued)

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, 2014

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/14) (continued) --						
<u>Compliance</u>						
2014-004	2014	The District Attorney had uninsured bank balances in the amount of \$446,280. LA Revised Statute 39:1218-1229 requires that bank balances be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.	No	The District Attorney will implement procedures to monitor the status of bank balances to ensure that all bank balances are properly collateralized.	Keith Stutes, District Attorney	Immediately
2014-005	2014	The District Attorney in office effective December 31, 2014 violated LA Revised Statute 42:63(D) by providing compensation as an employee to an individual who also concurrently held an elective office in the respective political subdivision.	No	In January 2015, the individual resigned from his position with the District Attorney.	Keith Stutes, District Attorney	Immediately
PRIOR YEAR (12/31/13) --						
<u>Internal Control:</u>						
There were no internal control findings noted.						
<u>Compliance:</u>						
2013-001	2013	Louisiana Revised Stature 39:1310 requires that budgets be adopted for General and special revenue funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgeted expenditures for the General and special revenue funds to ensure compliance with the applicable laws.	Yes	Management has implemented procedures to monitor expenditures more closely to ensure that budgets are properly amend to remain in compliance with the Louisiana Local Government Budget Act.	Keith Stutes, District Attorney	2014 Budget