

R E P O R T

LOUISIANA DISTRICT ATTORNEYS  
ASSOCIATION, INC.

JUNE 30, 2015

LOUISIANA DISTRICT ATTORNEYS  
ASSOCIATION, INC.

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JUNE 30, 2015

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Duplantier  
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INDEPENDENT AUDITOR'S REPORT

December 9, 2015

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**Report on the Financial Statements**

We have audited the accompanying financial statements of Louisiana District Attorneys Association, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2015 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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(1919-1990)

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(1920-1996)

James Maher, Jr., CPA  
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**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.

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**Auditor's Responsibility**

Our responsibility is to express an opinion 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.

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American Institute of  
Certified Public Accountants  
Society of LA CPAs

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 opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana District Attorneys Association, Inc. as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying statement of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements of the Organization. The accompanying schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements of the Organization. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards* we have also issued a report dated December 9, 2015, on our consideration of the Association's internal control over financial reporting and 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 the 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 Association's internal control over financial reporting and compliance.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2015

ASSETS

Cash and cash equivalents (Note 1)	\$ 172,060
Grants receivable (Note 1)	198,567
Accounts receivable (Note 1)	69,486
Life insurance policy - Cash Surrender Value (Note 10)	305,015
Property and equipment, net (Notes 5 and 8)	185,239
Deposits	<u>918</u>
 TOTAL ASSETS	 <u>\$ 931,285</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 90,088
Life insurance payment payable (Note 10)	195,116
Notes payable (Note 9)	59,405
Other liabilities	<u>12,133</u>
Total liabilities	<u>356,742</u>

NET ASSETS:

Unrestricted net assets	574,543
Temporarily restricted net assets (Notes 1)	<u>-</u>
Total net assets	<u>574,543</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 931,285</u>
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See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES:			
Assessments (Note 1)			
Membership	\$ 725,520	\$ -	\$ 725,520
Conference and training	206,263	-	206,263
District Attorneys Retirement System (DARS)	164,073	-	164,073
Grants	842,873	-	842,873
Asset forfeiture proceeds	54,927	-	54,927
IT services	26,994	-	26,994
Law enforcement handbook	21,580	-	21,580
Miscellaneous	33,457	-	33,457
Total revenues	<u>2,075,687</u>	<u>-</u>	<u>2,075,687</u>
EXPENSES:			
Program services	1,816,430	-	1,816,430
Support services - Management and general	178,817	-	178,817
Total expenses	<u>1,995,247</u>	<u>-</u>	<u>1,995,247</u>
Change in net assets	<u>80,440</u>	<u>-</u>	<u>80,440</u>
Net assets at beginning of year as previously stated	441,998	-	441,998
Prior period adjustment (Note 12)	<u>52,105</u>	<u>-</u>	<u>52,105</u>
Net assets at beginning of year as restated	<u>494,103</u>	<u>-</u>	<u>494,103</u>
Net assets at end of year	<u>\$ 574,543</u>	<u>\$ -</u>	<u>\$ 574,543</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015

	PROGRAM							
	Child Support <u>Enforcement</u>	Criminal Records <u>Improvement</u>	RICO Financial <u>Investigations</u>	Victims <u>Assistance</u>	Human <u>Trafficking</u>	*Training & <u>Equipment</u>	Elderly Services <u>Program</u>	<u>PEIPS</u>
Salaries and wages	\$ 66,915	\$ 6,438	\$ 78,529	\$ 59,506	\$ -	\$ -	\$ 6,001	\$ 29,281
Payroll taxes and benefits	11,209	1,686	15,152	12,921	-	-	424	6,006
Automobile expenses	-	-	-	-	-	-	-	-
Contractual services	-	20,430	-	7,500	7,500	-	-	59,939
Insurance	689	29	398	292	-	-	480	144
Travel and luncheons	1,002	-	3,773	2,673	2,562	863	19,748	118
Postage	12	-	164	992	-	-	20	-
Telephone and utilities	5,522	-	4,818	4,227	-	-	980	-
Printing and newsletter	1,095	-	343	7,165	-	2,410	1,123	-
Consumable supplies	5,654	-	3,817	39,980	1,335	190	3,437	-
Repairs, maintenance and rentals	6,589	-	4,780	1,127	1,480	7,540	7,498	-
Dues, subscriptions, registration	1,485	-	684	448	12	-	2,160	-
Interest	-	-	-	-	-	-	-	-
IT Expense	-	-	-	-	8,850	-	-	375
Equipment purchased	-	570	-	(359)	-	7,721	5,028	836
Conference expenses	1,251	-	4,521	-	-	-	161	-
Miscellaneous expense	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total expenses	<u>\$ 101,423</u>	<u>\$ 29,153</u>	<u>\$ 116,979</u>	<u>\$ 136,472</u>	<u>\$ 21,739</u>	<u>\$ 18,724</u>	<u>\$ 47,060</u>	<u>\$ 96,699</u>

\* Total Training and Equipment grant expenditures was \$20,000, of that, \$6,921 was capitalized.

See accompanying notes.



SERVICES							SUPPORT SERVICES	
	DMC	Member	Worthless	Highway			Management	
<u>NICS</u>	<u>Data</u>	<u>Services</u>	<u>Checks</u>	<u>Traffic</u>	<u>DARS</u>	<u>Total</u>	<u>&amp; General</u>	<u>Total</u>
	<u>Collection</u>			<u>Safety</u>				
\$ 53,472	\$ 11,630	\$ 286,814	\$ 52,358	\$ 67,490	\$ 77,087	\$ 795,521	\$ 62,960	\$ 858,481
14,256	1,555	67,094	17,359	15,117	25,155	187,934	14,728	202,662
-	-	8,963	-	-	-	8,963	1,967	10,930
-	-	83,292	-	1,200	-	179,861	18,284	198,145
262	1,053	7,786	261	344	390	12,128	1,709	13,837
2,681	-	21,868	968	10,666	8,820	75,742	4,800	80,542
-	-	320	154	102	3,952	5,716	70	5,786
-	-	30,872	5,795	1,842	6,400	60,456	6,777	67,233
-	-	18,845	-	804	646	32,431	4,137	36,568
-	-	30,315	998	7,971	2,061	95,758	6,654	102,412
-	-	-	-	-	-	-	-	-
-	-	53,207	7,921	6,396	4,190	100,728	11,680	112,408
-	-	-	-	-	-	-	-	-
495	-	20,635	-	859	-	26,778	4,530	31,308
-	-	1,705	-	-	-	1,705	374	2,079
-	-	-	1,021	-	-	10,246	-	10,246
-	-	2,107	-	-	1,702	17,605	463	18,068
-	-	99,097	-	17,791	347	123,168	21,753	144,921
-	-	22,652	-	-	-	22,652	4,972	27,624
-	-	59,038	-	-	-	59,038	12,959	71,997
<u>\$ 71,166</u>	<u>\$ 14,238</u>	<u>\$ 814,610</u>	<u>\$ 86,835</u>	<u>\$ 130,582</u>	<u>\$ 130,750</u>	<u>\$ 1,816,430</u>	<u>\$ 178,817</u>	<u>\$ 1,995,247</u>

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 80,440
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	71,997
Increase in cash surrender value of life insurance	(3,979)
Changes in operating assets and liabilities:	
Accounts and grants receivable	(4,454)
Deposits	38
Accounts payable and other liabilities	19,084
Life insurance payable	(23,683)
Net cash provided by operating activities	<u>139,443</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of property and equipment	<u>(28,344)</u>
Net cash used by investing activities	<u>(28,344)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Payments on vehicle loan	(8,943)
Principal payments on note payable	<u>(13,369)</u>
Net cash used by financing activities	<u>(22,312)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	88,787
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>83,273</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 172,060</u>
SUPPLEMENTAL INFORMATION:	
Interest paid	<u>\$ 2,079</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys Association, Inc. (LDAA) is a non-profit corporation established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training, resources and implementation of the Prosecutor Information Management System (PIMS). Funding is received from assessments of the district attorneys' offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway traffic safety, worthless checks and violence against women programs. These federal programs are received directly from the issuing agencies, through the Louisiana Commission on Law Enforcement (LCLE), whereas the LDAA is sub-recipient, and the Louisiana Department of Social Services (DSS).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when they are incurred. Unearned revenue is reflected on grants that are advanced until the funds have been expended.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (FASB ASC) 958-205, *Financial Statements for Not-for-Profit Organizations*. Under FASB ASC 958-205, the LDAA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

The statement of activities presents expenses of the Association's operations functionally between program and support services.

Assessments:

Members are assessed dues to cover the cost of member services provided by the Association. Separate registration fees are charged for training programs, many of which provide continuing legal education.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes:

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements.

The Association's federal exempt organization tax returns for the years ended June 30, 2015, 2014 and 2013 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

In June 2006, The Financial Accounting Standards Board (FASB) issued FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes*, an Interpretation of FASB Statement No. 109, which is now Accounting Standards Codification 740 (ASC 740). ASC 740 requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination.

The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740. Accordingly, ASC 740 does not have any impact on the accompanying financial statements.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash-restricted" on the statement of financial position.

Accounts and Grants Receivable:

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2015. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for uncollectibility is required.

Net Assets:

Unrestricted net assets represent resources whose use is not limited by donors. They generally arise as a result of exchange transactions, unrestricted contributions or restricted contributions whose restrictions have expired.

There are no temporarily restricted or permanently restricted net assets.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

2. USE OF ESTIMATES:

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

3. PENSION PLAN:

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys Retirement System, a cost - sharing, multiple - employer defined benefit pension plan administered by a separate board of trustees.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the Retirement System and the Louisiana District Attorneys Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorney's Retirement System's board of trustees.

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

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, 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% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit 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% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

3. PENSION PLAN: (Continued)

The fund is financed by employee and employer contributions established by state statute. Employee contributions are 8% of salary for active members. Employer contributions are actuarially determined and were 7%, 9.75% and 10.25% of salary for the years ended June 30, 2015, 2014 and 2013, respectively. Employer contributions totaled \$53,489, \$78,468 and \$88,646 for the years ended June 30, 2015, 2014 and 2013, respectively. In addition, the fund receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of .2% of the ad valorem taxes shown to be collected. According to state statute, in the event that the contributions from ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by the Public Retirement Systems' Actuarial Committee.

During the year ended June 30, 2015, the System's actuarial valuation used the Aggregate Actuarial Cost Method based on earnings which does not identify and separately amortize unfunded actuarial liabilities. The actuarial value of assets is based on the market value of investment securities adjusted to smooth realized and unrealized capital gains over a three-year period. The actuarial assumptions include a 7.00% investment rate of return. Cost of living adjustments are based on specific target ratios being met and excess interest earning available to fund a benefit increase.

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 District Attorneys Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802.

4. SICK LEAVE:

All employees of the Association are entitled to twelve days of sick leave each year. A maximum of twenty-five days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.

5. PROPERTY AND EQUIPMENT:

The cost of property, plant and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. Depreciation expense for the period ended June 30, 2015 was \$71,997. The Association capitalizes all property and equipment purchases in excess of \$1,000 at cost.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

5. PROPERTY AND EQUIPMENT: (Continued)

Estimated useful life of fixed assets is as follows:

Buildings and improvements	15 years
Equipment	5-7 years
Furniture and fixtures	5-7 years
Vehicles	5 years

The following is a summary of property, plant and equipment valued at cost, less accumulated depreciation.

Land	\$ 73,000
Buildings and improvements	589,875
Equipment	206,428
Furniture and fixtures	62,165
Vehicles	<u>82,706</u>
	1,014,174
Less: Accumulated depreciation	<u>828,935</u>
Net property, plant and equipment	<u>\$ 185,239</u>

6. CASH AND CASH EQUIVALENTS:

At June 30, 2015, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$146,847 which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement of assets, liabilities and net assets.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than ninety days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

6. CASH AND CASH EQUIVALENTS: (Continued)

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

7. TRANSACTIONS WITH RELATED ORGANIZATION:

The Association shares certain common functions and costs with the District Attorneys Retirement System of Louisiana (DARS). The LDAA provides the DARS with office space, office equipment, and administrative and accounting services. The LDAA paid expenses on behalf of the DARS in the amount of \$137,814. The LDAA also billed DARS \$24,000 for office space during the year ended June 30, 2015.

8. LEASES:

The Association leases a copy machine under an operating lease that expires in September 2018. Minimum future rental payments under an operating lease having a remaining term over one year as of June 30, 2015 are:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2016	\$ 19,404
2017	19,404
2018	13,160
2019	2,900
	<u>\$ 54,868</u>

The total amount charged to expense related to the copy machine lease was \$22,258 for the year ended June 30, 2015.

9. NOTE PAYABLE:

Note payable consists of the following:

Mortgage payable to Whitney National Bank, secured by the Association's building. The note bears interest of 6.806% with monthly installments of \$1,661 and matures November 2017	\$ 42,765
Less: current maturities	<u>17,815</u>
Total long-term debt	<u>\$ 24,950</u>



LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

9. NOTE PAYABLE: (Continued)

Following are maturities of the debt for each of the next three years and thereafter:

<u>Year Ended</u>	<u>Amount</u>
2016	\$ 17,815
2017	18,866
2018	6,084
	<u>\$ 42,765</u>

The total amount charged to expense related to the note payable was \$2,079 for the year ended June 30, 2015.

Note payable consists of the following:

Mortgage payable to Nissan Motor Acceptance Corporation	
The note bears no interest with monthly installments of \$418 and matures December 2018	\$ 16,640
Less: current maturities	5,016
Total long-term debt	<u>\$ 11,624</u>

Following are maturities of the debt for each of the next four years.

<u>Year Ended</u>	<u>Amount</u>
2016	\$ 5,016
2017	5,016
2018	5,016
2019	1,592
	<u>\$16,640</u>

10. LIFE INSURANCE:

The Association is the owner of a life insurance policy purchased in 1993 on the life of a key officer. The Association also has a Retirement Income Contract with the key employee to be funded by the policy at retirement age. Retirement per the contract is at age sixty. The total retirement income to the key employee is 180 payments at \$2,667 per month or \$480,060. During the fiscal year ended June 30, 2008, the Association began making monthly payments of \$2,667 to the officer. These payments of \$2,667 will cease in seven years upon the officer turning age seventy-five. If the officer dies prior to age 75, payments cease and the remaining amount due will be paid from the death benefit. As of June 30, 2015, key amounts are as follows:

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

10. LIFE INSURANCE: (Continued)

1) Life Insurance Policy Death Benefit	\$502,227
2) Remaining amount due to key employee	\$237,333
3) Present value of amounts due to key employee discounted at 4%	\$195,116
4) Total Life Insurance Cash Surrender Value	\$305,015

The following represents the payment schedule for each of the next five years and thereafter:

<u>Year Ended</u>	<u>Amount</u>
2016	\$ 24,648
2017	25,652
2018	26,697
2019	27,785
2020	28,917
Thereafter	61,417
	<u>\$ 195,116</u>

11. DATE OF MANAGEMENT'S REVIEW:

Management has evaluated subsequent events through December 9, 2015, which is the date the financial statements were available to be issued and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in the financial statements.

12. PRIOR PERIOD ADJUSTMENT:

Net assets at the beginning of 2015 have been adjusted to correct the cash surrender value of the life insurance policy. The effect on net assets for 2014 is an increase in the amount of \$52,105.



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

December 9, 2015

Board of Directors  
Louisiana District Attorneys Association, Inc.  
1645 Nicholson Drive  
Baton Rouge, LA 70802-8143

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana District Attorneys Association, Inc. (the Association), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana District Attorneys Association, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association'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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Duplantier, Hrapmann, Hogan & Maher, LLP*

New Orleans, LA



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

December 9, 2015

Board of Directors  
Louisiana District Attorneys Association, Inc.  
Baton Rouge, Louisiana

**Report on Compliance for Each Major Federal Program**

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct or material effect on each of Louisiana District Attorneys Association, Inc.'s major federal programs for the year ended June 30, 2015. Louisiana District Attorneys Association, Inc.'s major federal programs are identified in the summary of auditor's 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 programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Louisiana District Attorneys Association, Inc.'s major federal programs 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

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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 Louisiana District Attorneys Association, Inc.'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 each major federal program. However, our audit does not provide a legal determination of Louisiana District Attorneys Association, Inc.'s compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Louisiana District Attorneys Association, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2015.

### **Report on Internal Control Over Compliance**

Management of Louisiana District Attorneys Association, Inc. 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 Louisiana District Attorneys Association, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 Louisiana District Attorneys Association, Inc.'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.

*Duplantier, Hrapmann, Hogan & Maher, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

<u>Grantor</u>	<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Sub-Grant No.</u>	<u>2015 Expenditures</u>
<b>U.S. Department of Justice, passed through Louisiana Commission on Law Enforcement</b>				
U. S. Department of Justice	State RICO Training Program	16.738	B11-8-002	\$ 116,979
U. S. Department of Justice	Prosecutors Information Management System Crime control safe streets (Criminal records improvements)	16.554	H10-8-002	29,153
U. S. Department of Justice	NICS Act Record Improvement Program	16.813	2013-NS-01-1725	71,166
U. S. Department of Justice	Prosecutor's Early Internvention Program Expansion and Enhancement Project (PEIP)	16.580	2013-RLC-01-1503	96,699
U. S. Department of Justice	Crime Victims Assistance Elderly Victims Assistance	16.575	C10-8-015 C11-8-024	136,472 47,060
U. S. Department of Justice	Data Collection (DMC)	16.540	2015-PT-01-2080	<u>14,238</u>
Total Department of Justice				<u>511,767</u>
<b>Department of Health and Human Services passed through Louisiana Department of Social Services</b>				
U. S. Department of Social Services	Child support enforcement - (Title IV-D)	93.563	690636/ 360-100025	<u>103,715</u>
Total Department of Health and Human Services				<u>103,715</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				<u>\$ 615,482</u>



LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2015

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of Louisiana District Attorneys Association, Inc. under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flow of Louisiana District Attorneys Association, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Schedule of Expenditures of Federal Awards of Louisiana District Attorneys Association, Inc. has been prepared in conformity with accounting principles generally accepted in the United States of America. Expenditures are recognized when incurred.

The Association did not have any non-cash awards during the fiscal year.

3. DETERMINATION OF TYPES A AND B PROGRAMS:

Federal awards programs are classified as either Type A or Type B programs. For the period ending June 30, 2015, Type A programs consist of the federal programs that expended over \$300,000 and Type B programs are the programs that expended under \$300,000.

4. CLUSTER OF PROGRAMS:

A cluster is defined as a grouping of closely related programs that share common compliance requirements. While each individual program has its own CFDA number, the expenditures of these programs are totaled by cluster when determining Type A and Type B programs.

LOUISIANA DISTRICT ATTORNEYS ASSOCIATION, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015

A. SUMMARY OF AUDITOR’S RESULTS

1. The independent auditor’s report expresses an unmodified opinion.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Louisiana District Attorneys Association, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor’s report on compliance for the major federal award programs for Louisiana District Attorneys Association, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Louisiana District Attorneys Association, Inc.
7. Louisiana District Attorneys Association, Inc. does not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.
8. The programs tested as major programs included:

<u>Name of Program</u>	<u>CFDA No.</u>	<u>Expenditure</u>
Crimes Victim Assistance	16.575	\$ 136,472
OJP Bureau of Justice – RICO Financial Investigation	16.738	116,979
Child Support Enforcement	93.563	<u>103,715</u>
		<u>\$ 357,166</u>

9. The threshold used to distinguish between Type A and Type B programs was \$300,000.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

D. PRIOR YEAR FINDINGS

1. 2014-01 Financial Reporting

Resolved