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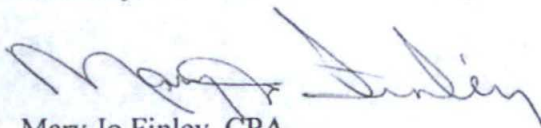
October 16, 2015

Louisiana Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Audit report of the District Attorney for the 37th Judicial District as of and for the Fiscal Year Ended December 31, 2014

The financial statements and the Schedule of compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer, required by Act 706 of the 2014 Legislative Session (Louisiana Revised Statute 24:513 A (3) for the District Attorney for the 37th Judicial District as of and for the Fiscal Year Ended December 31, 2014 was corrected to include amounts received directly by the District Attorney and Assistant District Attorneys from all sources.

Sincerely,



Mary Jo Finley, CPA

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

Release Date OCT 28 2015

REISSUE

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2014
With Supplemental Information Schedules**

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 2014
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE W. MARK MCKEE
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and major fund of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 2014, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-Seventh Judicial District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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 District Attorney of the Thirty-Seventh Judicial District'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 District Attorney of the Thirty-Seventh Judicial District's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Independent Auditor's Report,
December 31, 2014

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the District Attorney of the Thirty-Seventh Judicial District as of December 31, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 10, and the budgetary comparison information on pages 31 through 33, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

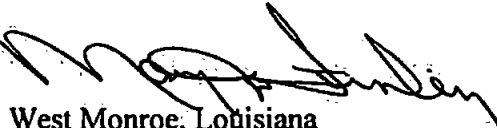
My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Thirty-Seventh Judicial District's office basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are 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 my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

DISTRICT ATTORNEY OF THE
THIRTY SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Independent Auditor's Report,
December 31, 2014

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated January 8, 2015, on my consideration of the District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting and on my 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 my 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 of the Thirty-Seventh Judicial District's internal control over financial reporting and compliance.



West Monroe, Louisiana
January 8, 2015

REQUIRED SUPPLEMENTARY INFORMATION
PART I

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana
Management's Discussion and Analysis
December 31, 2014

As management of the District Attorney of the Thirty-Seventh Judicial District, I offer readers of the District Attorney of the Thirty-Seventh Judicial District's financial statements this narrative overview and analysis of the financial activities of the District Attorney of the Thirty-Seventh Judicial District for the fiscal year ended December 31, 2014. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the District attorney's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district attorney's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District Attorney of the Thirty-Seventh Judicial District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District Attorney of the Thirty-Seventh Judicial District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney of the Thirty-Seventh Judicial District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney of the Thirty-Seventh Judicial District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney of the Thirty-Seventh Judicial District can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District Attorney of the Thirty-Seventh Judicial District adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the District Attorney of the Thirty-Seventh Judicial District's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District Attorney of the Thirty-Seventh Judicial District's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the District Attorney of the Thirty-Seventh Judicial District exceeded liabilities by \$109,533. Approximately 4% of the District Attorney of the Thirty-Seventh Judicial District's net position reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

An additional portion of the District Attorney of the Thirty-Seventh Judicial District's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the District Attorney of the Thirty-Seventh Judicial District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets being included in the statement of net position.

STATEMENT OF NET POSITION
Governmental Funds

	2014	2013
ASSETS		
Cash and cash equivalents	\$100,215	\$124,093
Receivables	14,991	15,210
Capital assets (net of accumulated depreciation)	4,916	2,852
TOTAL ASSETS	\$120,122	\$142,155
LIABILITIES		
Accounts payable	\$4,914	\$15,844
Payroll withholdings payable	5,675	4,212
TOTAL LIABILITIES	10,589	20,056
NET POSITION		
Invested in capital assets, net of related debt	4,916	2,852
Unrestricted	104,617	119,247
TOTAL NET POSITION	\$109,533	\$122,099

STATEMENT OF ACTIVITIES

	2014	2013
Judicial:		
Personal services	\$277,727	\$301,901
Operating services	65,098	60,068
Materials and supplies	4,468	11,612
Travel	2,511	4,179
Intergovernmental	66,246	135,449
Depreciation expense	1,236	744
Total Program Expenses	417,286	513,953
Program revenues:		
Charges for services	218,767	318,774
Operating grants and contributions	185,796	187,354
Total program revenues	404,563	506,128
Net Program Expenses	(12,723)	(7,825)
General revenues		
Use of money and property	157	110
Change in Net Position	(12,566)	(7,715)
Net Position - Beginning of year	122,099	129,814
Net Position - End of year	\$109,533	\$122,099

Financial Analysis of the Government's Funds

As noted earlier, the District Attorney of the Thirty-Seventh Judicial District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2014, combined governmental fund balances of \$104,617 showed a decrease of \$14,631 over December 31, 2013. The General Fund's portion of the unreserved, undesignated fund balance of \$61,128 shows a decrease (of approximately \$14,922) from the prior year amount.

General Fund Budgetary Highlights

The primary difference between revenues of the original budget and the final budget for the General Fund was due to a decrease in commissions on fines and forfeitures. The differences between expenditures of the original budget and the final budget were primarily due a decrease in personnel services and an increase in operating services and intergovernmental.

The primary difference in revenues of the original budget and the final budget for the Worthless Check fund was due to a decrease in fees, charges and commissions. Differences between expenditures of the original budget and the final budget were due to a decrease in intergovernmental expenditures.

There was no budget amendment for the IV-D fund.

Capital Asset and Debt Administration

Capital assets. The District Attorney of the Thirty-Seventh Judicial District's investment in capital assets for its governmental activities as of December 31, 2014, amounts to \$4,916 (net of accumulated depreciation). This investment includes furniture and equipment. There was an increase of \$3,301 and no decreases in capital assets for the year.

Long-term debt. The District Attorney of the Thirty-Seventh Judicial District has no debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the District Attorney of the Thirty-Seventh Judicial District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Attorney of the Thirty-Seventh Judicial District, P.O. Box 839, Columbia, LA 71418.

BASIC FINANCIAL STATEMENTS

Statement A

**District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana
Governmental Activities
Statement of Net Position
December 31, 2014**

Assets	
Cash and cash equivalents	\$100,215
Receivables	14,991
Capital assets (net)	<u>4,916</u>
Total Assets	<u>\$120,122</u>
Liabilities	
Accounts payable	\$4,914
Payroll withholding payable	<u>5,675</u>
Total Liabilities	10,589
Net Position	
Invested in capital assets, net of related debt	4,916
Unrestricted	<u>104,617</u>
Total Net Position	<u>\$109,533</u>

See accompanying notes to basic financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Statement of Activities
December 31, 2014

EXPENSES

Judicial:

Personal services	\$480,521
Operating services	65,098
Materials and supplies	4,468
Travel	2,511
Intergovernmental	66,246
Depreciation expense	1,236
Total Program Expenses	<u>620,080</u>

REVENUES

Program revenues:

Charges for services	218,767
Operating grants and contributions	<u>388,590</u>
Total program revenues	<u>607,357</u>
Net Program Expenses	(12,723)

General revenues -

Use of money and property	<u>157</u>
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Change in Net Position

(12,566)

Net Position - Beginning of year

122,099

Net Position - End of year

\$109,533

The accompanying notes are an integral part of this statement.

District Attorney of the Thirty-Seventh Judicial District
 Parish of Caldwell, Louisiana
 Governmental Funds
 Balance Sheet
 December 31, 2014

	General	IV-D	Worthless Check Division	Total Governmental Funds
Assets				
Cash and equivalents	\$69,726	\$11,111	\$19,378	\$100,215
Receivables	1,991	13,000		14,991
Due from other funds			5,834	5,834
Total Assets	<u>\$71,717</u>	<u>\$24,111</u>	<u>\$25,212</u>	<u>\$121,040</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$4,914			\$4,914
Payroll withholdings payable	5,675			5,675
Due to other funds		\$5,834		5,834
Total Liabilities	10,589	5,834	NONE	16,423
Fund Equity - fund balances:				
Restricted - other general government		18,277		18,277
Assigned			\$25,212	25,212
Unassigned	61,128			61,128
Total Fund Balances	<u>61,128</u>	<u>18,277</u>	<u>25,212</u>	<u>104,617</u>
Total Liabilities and Fund Balances	<u>\$71,717</u>	<u>\$24,111</u>	<u>\$25,212</u>	<u>\$121,040</u>

See accompanying notes to basic financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended December 31, 2014

Total Fund Balances at December 31, 2014 - Governmental Funds (Statement C)		<u>\$104,617</u>
Cost of capital assets at December 31, 2014	\$68,971	
Less: Accumulated depreciation as of December 31, 2014	<u>(64,055)</u>	<u>4,916</u>
Net Position at December 31, 2014 (Statement A)		<u>\$109,533</u>

Statement D

District Attorney of the Thirty-Seventh Judicial District
 Parish of Caldwell, Louisiana
 Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2014

	<u>General</u>	<u>IV-D</u>	<u>Worthless Check Division</u>	<u>Total Governmental Funds</u>
REVENUES				
Intergovernmental revenues:				
Federal funds		\$155,796		\$155,796
State funds -				
Department of Social Services	\$30,000			30,000
Other state funds	153,755			153,755
Local funds	49,039			49,039
Fees, charges, and commissions for services			\$46,870	46,870
Commissions on fines and forfeitures	171,897			171,897
Use of money and property		44	113	157
Total revenues	<u>404,691</u>	<u>155,840</u>	<u>46,983</u>	<u>607,514</u>
EXPENDITURES				
Current:				
Judicial:				
Personal services and related benefits	316,710	147,501	16,310	480,521
Operating services	60,751	4,347		65,098
Materials and supplies	4,177	291		4,468
Travel and other charges	2,511			2,511
Capital outlay	1,951	1,350		3,301
Intergovernmental	33,513		32,733	66,246
Total expenditures	<u>419,613</u>	<u>153,489</u>	<u>49,043</u>	<u>622,145</u>
Excess (deficiency) of revenues over expenditures	<u>(14,922)</u>	<u>2,351</u>	<u>(2,060)</u>	<u>(14,631)</u>
FUND BALANCES - BEGINNING	<u>76,050</u>	<u>15,926</u>	<u>27,272</u>	<u>119,248</u>
FUND BALANCES - ENDING	<u>\$61,128</u>	<u>\$18,277</u>	<u>\$25,212</u>	<u>\$104,617</u>

See accompanying notes to basic financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2014

Total net change in fund balances - governmental funds (Statement D)	(\$14,631)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	<u>2,065</u>
Change in net position of governmental activities (Statement B)	<u>(\$12,566)</u>

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Statement E

Statement of Fiduciary Net Assets - Agency Fund

December 31, 2014

ASSETS

Cash and cash equivalents

LIABILITIES

Unsettled deposits held for others

WORTHLESS
CHECK
PAYMENTS

\$52,205

\$52,205

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Caldwell, Louisiana.

The accompanying financial statements of the District Attorney of the Thirty-Seventh Judicial District have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. Certain of the significant changes in the Statement include the following:

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the district attorney to impose its will on that organization and/or

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the district attorney.
2. Organizations for which the district attorney does not appoint a voting majority but are fiscally dependent on the district attorney.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the district attorney's office is located and provides partial funding for equipment, furniture and supplies of the district attorney's office, the district attorney was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Caldwell Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district attorney's basic financial statements include both government-wide (reporting the district attorney as a whole) and fund financial statements (reporting the district attorney's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district attorney are classified as governmental.

The district attorney reports the following major governmental funds:

The General Fund is the district attorney's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another 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.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

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

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district attorney.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district attorney first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district attorney's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district attorney's general revenues.

Allocation of Indirect Expenses - The district attorney reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district attorney are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district attorney's current operations require the use of only governmental funds. The governmental fund types used by the district attorney is described as follows:

Governmental Fund Type

General Fund (District Attorneys' Expense)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Fiduciary Fund Type - Agency Fund

The agency fund is used as a depository for partial payments on the collection of worthless checks. Disbursements are made to merchants and to the sheriff's office when full amount is collected. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

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

E. CAPITAL ASSETS

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.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the district attorney, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

F. VACATION AND SICK LEAVE

All employees are entitled to one to three weeks of non-cumulative vacation leave and ten to fifteen days of non-cumulative sick leave each year. Unused vacation and sick leave cannot be carried forward to the succeeding year. At December 31, 2014, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

G. RISK MANAGEMENT

The district attorney is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2014.

H. CASH AND CASH EQUIVALENTS

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 state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2014, the district attorney has cash and cash equivalents (book balances) totaling \$152,420 follows:

Demand deposits	\$135,937
Petty cash	30
Time deposits	<u>16,453</u>
Total	<u>\$152,420</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 2014, total \$170,563 and are fully secured by federal deposit insurance.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

2. RECEIVABLES

The following is a summary of receivables at December 31, 2014:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental revenues - State - Department of Social Services		\$13,000	\$13,000
Commissions on fines and forfeitures	<u>\$1,991</u>		<u>1,991</u>
Total	<u>\$1,991</u>	<u>\$13,000</u>	<u>\$14,991</u>

3. DUE TO/FROM OTHER FUNDS

The following presents interfund balances due from and to other funds at December 31, 2014:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Title IV-D Worthless Check		\$5,834
Total	<u>\$5,834</u>	<u>\$5,834</u>

4. CHANGES IN CAPITAL ASSETS

A summary of changes in office equipment follows:

Balance, January 1, 2014	\$65,670
Additions	3,301
Deletions	NONE
Balance at December 31, 2014	<u>68,971</u>
Less accumulated depreciation	<u>(64,055)</u>
Net capital assets	<u>\$4,916</u>

5. PENSION PLAN

The district attorney and assistant district attorneys of the Thirty-Seventh Judicial District are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Assistant district attorneys who earn, as 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 below age 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 age 62. The retirement benefit is equal to 3 percent of the members' 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 members' final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3% 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 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.

Plan members are required by state statute to contribute 8.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The contribution rate of 7.0% is currently required by the district attorney. Contributions to the system include .2 per cent 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 made contributions to the system for the years ending December 31, 2014, 2013, and 2012, of \$8,852, \$11,679, and \$9,892, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Substantially all other employees of the Thirty-Seventh Judicial district 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 are members of Plan A.

All permanent employees working at least twenty-eight 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 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final average salary for each salary for each year of service credited after the revision date. Final average salary is the employees' 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 benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available 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 of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Thirty-Seventh Judicial District is required to contribute at an actuarially determined rate. The current rate is 16.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (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 Thirty-Seventh Judicial District 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 Thirty-Seventh Judicial Districts' contributions to the System under Plan A for the years ending December 31, 2014, 2013, and 2012, were \$19,656, \$20,578, and \$19,008, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balance due to others follows:

Balance at January 1, 2014	\$54,558
Additions	27,261
Reductions	<u>(29,614)</u>
Balance at December 31, 2014	<u>\$52,205</u>

7. LITIGATION AND CLAIMS

At December 31, 2014, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

**8. EXPENDITURES OF THE DISTRICT ATTORNEY
 NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

9. FEDERAL FINANCIAL ASSISTANCE

During the year ended December 31, 2014, the District Attorney of the Thirty-Seventh Judicial District participated in the following federal financial assistance program:

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	PASS- THROUGH GRANTORS' NUMBER	CFDA NUMBER	EXPENDITURES YEAR ENDED <u>December 31, 2014</u>
UNITED STATES DEPARTMENT HEALTH AND HUMAN SERVICES			
Passed through Louisiana Department of Social Services - Child Enforcement Title IV-D	501587	13.783	<u>\$155,796</u>

Required Supplemental Information (Part II)

Schedule 1

District Attorney for the 37th Judicial District
 Parish of Caldwell, Louisiana
 Budgetary Comparison Schedule - General Fund
 For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental revenues:				
State funds:				
Department of Social Services	\$30,000	\$30,000	\$30,000	
Other state funds		153,755	153,755	
Local funds		49,039	49,039	
Commissions on fines and forfeitures	222,000	152,600	171,897	\$19,297
Total revenues	<u>252,000</u>	<u>385,394</u>	<u>404,691</u>	<u>19,297</u>
Expenditures				
Current:				
Judicial:				
Personal services and related benefits	155,000	347,794	316,710	31,084
Operating services	14,000	20,000	60,751	(40,751)
Materials and supplies	5,000	4,000	4,177	(177)
Travel and other charges	5,000	3,000	2,511	489
Capital outlay	3,000	3,000	1,951	1,049
Intergovernmental	70,000	75,000	33,513	41,487
Total expenditures	<u>252,000</u>	<u>452,794</u>	<u>419,613</u>	<u>33,181</u>
Excess (Deficiency) of				
Revenues over Expenditures	NONE	(67,400)	(14,922)	52,478
Fund Balance - Beginning	<u>75,020</u>	<u>68,885</u>	<u>76,050</u>	<u>7,165</u>
Fund Balance - Ending	<u>\$75,020</u>	<u>\$1,485</u>	<u>\$61,128</u>	<u>\$59,643</u>

(Continued)

District Attorney for the 37th Judicial District
Parish of Caldwell, Louisiana

Budgetary Comparison Schedule
IV-D and Worthless Check Funds
For the Year Ended December 31, 2014

	IV - D			Worthless Checks			
	Final Budget	Actual	Variance With Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues							
Intergovernmental revenues -							
Federal	\$161,239	\$155,796	(\$5,443)				
Fees, charges, and commissions for services				\$59,600	\$46,451	\$46,870	\$419
Use of money and property		44	44	89	89	113	24
Total revenues	<u>161,239</u>	<u>155,840</u>	<u>(5,399)</u>	<u>59,689</u>	<u>46,540</u>	<u>46,983</u>	<u>443</u>
Expenditures							
Current:							
Judicial:							
Personal services and related benefits	149,647	147,501	2,146	15,000	15,836	16,310	(474)
Operating services	3,973	4,347	(374)				
Materials and supplies	4,500	291	4,209				
Travel and other charges	1,189		1,189				
Capital outlay	1,930	1,350	580				
Intergovernmental				41,000	32,673	32,733	60
Total expenditures	<u>161,239</u>	<u>153,489</u>	<u>7,750</u>	<u>56,000</u>	<u>48,509</u>	<u>49,043</u>	<u>(534)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>NONE</u>	<u>2,351</u>	<u>(2,351)</u>	<u>3,689</u>	<u>(1,969)</u>	<u>(2,060)</u>	<u>91</u>
Fund Balance - Beginning	<u>NONE</u>	<u>15,926</u>	<u>15,926</u>	<u>27,000</u>	<u>22,111</u>	<u>27,272</u>	<u>5,161</u>
Fund Balance - Ending	<u>NONE</u>	<u>\$18,277</u>	<u>\$18,277</u>	<u>\$30,689</u>	<u>\$20,142</u>	<u>\$25,212</u>	<u>\$5,070</u>

(Concluded)

**District Attorney for the 37th Judicial District
Parish of Caldwell, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2014**

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts.

DISTRICT ATTORNEY FOR THE 37TH JUDICIAL DISTRICT
Columbia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2014

MARK MCKEE, DISTRICT ATTORNEY

PURPOSE	AMOUNT
Salary (state)	\$50,000
Salary (District Attorney)	76,800
Salary (Police Jury)	12,000
Benefits-retirement (state)	4,188
Benefits-retirement (District Attorney)	6,432
Benefits-medicare (District Attorney)	174
Benefits-medicare (state)	725
Car allowance (District Attorney)	9,000
Registration fees (District Attorney)	1,140
Continuing education fees (District Attorney)	147
Housing and lodging (District Attorney)	570
Total	<u>\$161,176</u>

Note: District Attorney's salary and benefits are paid thru the Criminal Court Fund and the State.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART III**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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 *Government Auditing Standards***

HONORABLE W. MARK MCKEE
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2014 and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-Seventh Judicial District's basic financial statements, and have issued my report thereon dated January 8, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Thirty-Seventh Judicial District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District Attorney of the Thirty-Seventh Judicial District's internal control.

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

DISTRICT ATTORNEY OF THE
THIRTY SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2014

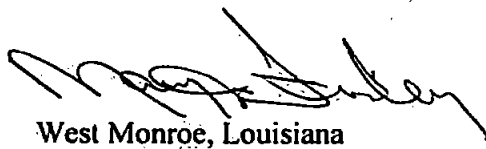
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I 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 District Attorney of the Thirty-Seventh Judicial District's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Thirty-Seventh Judicial District'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 District Attorney of the Thirty-Seventh Judicial District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana
January 8, 2015

**DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Caldwell, Louisiana**

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

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of District Attorney of the Thirty-Seventh Judicial District.
2. No instances of noncompliance material to the financial statements of District Attorney of the Thirty-Seventh Judicial District were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

There were no findings reported in the audit report for the year ended December 31, 2013.