

**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**

Financial Report

Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Ville Platte, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), a component unit of the Evangeline 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's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information on pages 26-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

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

Ville Platte, Louisiana
June 25, 2015

BASIC FINANCIAL STATEMENTS

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

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 818,765
Due from other governmental units	63,189
Capital assets, net	<u>95,816</u>
Total assets	<u>977,770</u>
LIABILITIES	
Accounts and other payables	20,034
Seized funds liability	<u>29,991</u>
Total liabilities	<u>50,025</u>
NET POSITION	
Net investment in capital assets	95,816
Unrestricted	<u>831,929</u>
Total net position	<u>\$927,745</u>

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

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2014

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	<u>\$984,148</u>	<u>\$444,129</u>	<u>\$514,779</u>	<u>\$ (25,240)</u>
General revenues:				
Confiscated assets income				131
Interest and investment earnings				2,229
Miscellaneous				<u>10,864</u>
Total general revenues				<u>13,224</u>
Change in net position				(12,016)
Net position - January 1, 2014				<u>939,761</u>
Net position - December 31, 2014				<u>\$927,745</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Special Revenue Funds

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

Juvenile Accountability Fund

To account for funds received from an accountability based sanctions program focusing on first time juvenile offenders providing a positive alternative to court intervention aimed at reinforcing social responsibility by requiring prompt restitution to victims, community labor programs together with education and counseling services.

Worthless Check Collection Fee Fund

To account for fees collected from individuals for writing worthless checks.

Pretrial Intervention Fund

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

Families in Need of Service Fund

To account for the administration of FINS contract used to address the needs of juvenile offenders.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Balance Sheet
Governmental Funds
December 31, 2014

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Totals
ASSETS						
Cash and interest-bearing deposits	\$ 456,763	\$ 4,240	\$ 173,999	\$ 176,595	\$ 7,168	\$ 818,765
Due from other governmental units	<u>58,963</u>	<u>2,038</u>	<u>-</u>	<u>-</u>	<u>2,188</u>	<u>63,189</u>
Total assets	<u>\$ 515,726</u>	<u>\$ 6,278</u>	<u>\$ 173,999</u>	<u>\$ 176,595</u>	<u>\$ 9,356</u>	<u>\$ 881,954</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 14,327	\$ 186	\$ -	\$ 4,977	\$ 544	\$ 20,034
Seized funds liability	<u>29,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,991</u>
Total liabilities	<u>44,318</u>	<u>186</u>	<u>-</u>	<u>4,977</u>	<u>544</u>	<u>50,025</u>
Fund balances:						
Restricted -						
Title IV D	41,455	-	-	-	-	41,455
Juvenile programs	-	6,092	-	-	8,812	14,904
Assigned -						
Worthless checks	-	-	173,999	-	-	173,999
Pre-trial intervention	-	-	-	171,618	-	171,618
Unassigned	<u>429,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>429,953</u>
Total fund balances	<u>471,408</u>	<u>6,092</u>	<u>173,999</u>	<u>171,618</u>	<u>8,812</u>	<u>831,929</u>
Total liabilities and fund balances	<u>\$ 515,726</u>	<u>\$ 6,278</u>	<u>\$ 173,999</u>	<u>\$ 176,595</u>	<u>\$ 9,356</u>	<u>\$ 881,954</u>

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

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2014

Total fund balances for governmental funds at December 31, 2014	\$ 831,929
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Furniture and equipment, net of \$125,371 accumulated depreciation	<u>95,816</u>
Total net position of governmental activities at December 31, 2014	<u>\$927,745</u>

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

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
For the Year Ended December 31, 2014

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Total
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 100,283	\$ -	\$ 17,558	\$ 309,032	\$ -	\$ 426,873
Intergovernmental revenue-						
State grants	30,000	-	-	-	26,941	56,941
Federal grants	148,487	11,320	-	-	-	159,807
Local governmental units	17,256	-	-	-	-	17,256
Confiscated assets income	131	-	-	-	-	131
Interest earnings	1,454	-	510	265	-	2,229
On-behalf payments	298,031	-	-	-	-	298,031
Other revenues	10,864	-	-	-	-	10,864
Total revenues	<u>606,506</u>	<u>11,320</u>	<u>18,068</u>	<u>309,297</u>	<u>26,941</u>	<u>972,132</u>
Expenditures:						
Current -						
General government - judicial:						
Salaries and related benefits	606,310	7,291	-	118,873	21,885	754,359
Insurance	5,262	-	-	-	-	5,262
Auto allowance	-	-	10,660	-	-	10,660
Automobile operation and maintenance	5,919	-	-	-	-	5,919
Dues and subscriptions	12,702	-	-	-	-	12,702
Equipment maintenance	10,210	-	-	-	-	10,210
Office expenditures	27,233	4,445	77	1,000	952	33,707
Professional fees	12,710	-	-	-	-	12,710
Travel, conference and training	9,710	-	-	-	363	10,073
Outside services and fees	1,799	-	-	-	-	1,799
Restitution	-	-	-	97,195	-	97,195
Other	7,825	-	-	-	1,360	9,185
Total expenditures	<u>699,680</u>	<u>11,736</u>	<u>10,737</u>	<u>217,068</u>	<u>24,560</u>	<u>963,781</u>
Excess (deficiency) of revenues over expenditures	<u>(93,174)</u>	<u>(416)</u>	<u>7,331</u>	<u>92,229</u>	<u>2,381</u>	<u>8,351</u>
Other financing sources (uses):						
Transfers in	12,257	377	-	20,100	-	32,734
Transfers out	-	-	(16,190)	(16,238)	(306)	(32,734)
Total other financing sources (uses)	<u>12,257</u>	<u>377</u>	<u>(16,190)</u>	<u>3,862</u>	<u>(306)</u>	<u>-</u>
Changes in fund balances	(80,917)	(39)	(8,859)	96,091	2,075	8,351
Fund balances, beginning	<u>552,325</u>	<u>6,131</u>	<u>182,858</u>	<u>75,527</u>	<u>6,737</u>	<u>823,578</u>
Fund balances, ending	<u>\$ 471,408</u>	<u>\$ 6,092</u>	<u>\$ 173,999</u>	<u>\$ 171,618</u>	<u>\$ 8,812</u>	<u>\$ 831,929</u>

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

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2014

Total net changes in fund balances for the year ended December 31, 2014 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 8,351
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay costs which are considered as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	-
Depreciation expense	<u>(20,367)</u> <u>(20,367)</u>
Total changes in net position for the year ended December 31, 2014 per Statement of Activities	<u>\$ (12,016)</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Thirteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (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 Evangeline Parish. The District Attorney's office employs five full-time employees.

These financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

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

Fund Financial Statements (FFS)

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

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

All funds of the District Attorney are considered to be major funds and are described below:

Governmental Funds -

General Fund

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

Special Revenue Funds

Juvenile Accountability Fund -

The Juvenile Accountability Fund is used to account for funds received from an accountability based sanctions program focusing on first time juvenile offenders.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Worthless Check Collection Fee Fund –

The Worthless Check Collection Fee Fund is used to account for fees collected from individuals for writing worthless checks.

Pretrial Intervention Fund -

The Pretrial Intervention Fund is used to account for the collection of probation fees.

Families in Need of Service (FINS) Fund –

The FINS program is used to account for the administration of FINS contract used to address the needs of juvenile offenders.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

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

Basis of Accounting

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Program revenues

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

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

Cash and interest-bearing deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables."

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Receivables

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

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and vehicles	5-10 years
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In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

Employees with less than eight years of service are allowed one week of sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 22 days of sick leave. The amount of compensated absences payable at December 31, 2014 is immaterial, and therefore, not included in the financial statements.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of December 31, 2014.

Equity Classifications

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

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.

Unassigned – all other spendable amounts.

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

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budget and Budgetary Accounting

A budget for the General Fund and Special Revenue Funds was prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or amended by the District Attorney. All budgetary appropriations lapse at the end of each fiscal year.

G. Use of Estimates

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2014, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$818,765.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. 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 similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2014, bank balances in the amount of \$899,019 were secured as follows:

Bank balances	<u>\$ 899,019</u>
Federal deposit insurance	500,000
Pledged securities	<u>399,019</u>
Total	<u>\$ 899,019</u>

Deposits in the amount of \$399,019 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Due from Other Governmental Units

Amounts due from other governmental units in the amount of \$63,189 at December 31, 2014 consisted of the following:

Evangeline Parish Sheriff - Fines, court costs and other fees	17,508
State of Louisiana - Title IV-D incentive payments	41,455
State of Louisiana - Law Enforcement Juvenile Grant	2,038
State of Louisiana - Families in Need of Service program	2,188
	<u>\$ 63,189</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

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

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Furniture, fixtures and equipment	\$ 222,616	\$ -	\$ 1,429	\$ 221,187
Less accumulated depreciation	106,433	20,367	1,429	125,371
Net capital assets	<u>\$ 116,183</u>	<u>\$ (20,367)</u>	<u>\$ -</u>	<u>\$ 95,816</u>

Depreciation expense for the year ended December 31, 2014 of \$20,367 was charged to the general government - judicial function.

(5) Employee Retirement

Plan Description:

The district attorney and assistant district attorneys 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.

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% 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% 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% benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% 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% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Funding Policy:

Plan members are required by state statute to contribute 8.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate which was 7% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ended December 31, 2014, 2013 and 2012 were \$9,231, \$11,621, and \$12,003, respectively, equal to the required contributions for each year.

(6) Deferred Compensation Plan

The District Attorney's office offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all District Attorney employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

(7) Interfund Transfers

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ 12,257	\$ -
Pretrial Intervention	20,100	16,238
Juvenile Accountability	377	-
Families in Need of Service	-	306
Worthless Check	-	16,190
	<u>\$ 32,734</u>	<u>\$ 32,734</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

(9) Risk Management

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

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

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

Supplementary salary payments are made by the state directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. On-behalf payments for salaries from the State of Louisiana in the amount of \$298,031 were recorded in the general fund as revenues and expenditures.

(11) Compensation, Benefits, and Other Payments to Trent Brignac, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 79,209
Benefits - retirement	13,268
Auto allowance	10,660
Hotels	939
Conference registration fees	225
Travel	347
Meals	3,895
Auto insurance	1,488
Auto repairs	773
Auto fuel	3,591
Dues	616
Bond insurance	547
Cell phone	1,188
Wellness membership	600
	<u>\$ 117,346</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Pending Litigation

At December 31, 2014, there is no litigation pending against the District Attorney.

(13) New Accounting Pronouncements

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

(14) Subsequent Event Review

The District Attorney has evaluated subsequent events through June 25, 2015, the date which the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 145,000	\$ 118,600	\$ 100,283	\$ (18,317)
Intergovernmental revenues-				
State grants	30,000	30,000	30,000	-
On-behalf payments - state	300,000	324,025	298,031	(25,994)
Federal grants	160,000	144,550	148,487	3,937
Local governmental units	22,500	20,250	17,256	(2,994)
Confiscated assets income	3,500	150	131	(19)
Interest income	-	1,500	1,454	(46)
Other revenues	22,500	11,350	10,864	(486)
Total revenues	<u>683,500</u>	<u>650,425</u>	<u>606,506</u>	<u>(43,919)</u>
Expenditures:				
Current -				
General government-judicial:				
Salaries and related benefits	583,000	594,500	606,310	(11,810)
Insurance	3,500	4,600	5,262	(662)
Automobile operation and maintenance	6,500	5,600	5,919	(319)
Dues and subscriptions	13,000	12,000	12,702	(702)
Equipment maintenance	4,500	12,000	10,210	1,790
Office expenditures	31,650	26,825	27,233	(408)
Professional fees	12,000	12,710	12,710	-
Travel, conference and training	12,500	2,800	9,710	(6,910)
Outside services and fees	1,850	1,600	1,799	(199)
Other	9,000	1,200	7,825	(6,625)
Capital outlay	10,000	5,325	-	5,325
Total expenditures	<u>687,500</u>	<u>679,160</u>	<u>699,680</u>	<u>(20,520)</u>
Deficiency of revenues over expenditures	<u>(4,000)</u>	<u>(28,735)</u>	<u>(93,174)</u>	<u>(64,439)</u>
Other financing sources (uses):				
Transfers in	6,500	-	12,257	12,257
Transfers out	-	(20,000)	-	20,000
Total other financing sources (uses)	<u>6,500</u>	<u>(20,000)</u>	<u>12,257</u>	<u>32,257</u>
Change in fund balance	2,500	(48,735)	(80,917)	(32,182)
Fund balance, beginning	<u>552,325</u>	<u>552,325</u>	<u>552,325</u>	<u>-</u>
Fund balance, ending	<u>\$ 554,825</u>	<u>\$ 503,590</u>	<u>\$ 471,408</u>	<u>\$ (32,182)</u>

District Attorney of the Thirteenth Judicial District
 Evangeline Parish, Louisiana

Juvenile Accountability Fund
 Budgetary Comparison Schedule
 For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Federal grants	<u>\$ 12,000</u>	<u>\$ 12,500</u>	<u>\$ 11,320</u>	<u>\$ (1,180)</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	6,200	6,835	7,291	(456)
Office expenditures	<u>5,300</u>	<u>4,445</u>	<u>4,445</u>	<u>-</u>
Total expenditures	<u>11,500</u>	<u>11,280</u>	<u>11,736</u>	<u>(456)</u>
Excess (deficiency) of revenues over expenditures	500	1,220	(416)	(1,636)
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>377</u>	<u>377</u>
Change in fund balance	500	1,220	(39)	(1,259)
Fund balance, beginning	<u>6,131</u>	<u>6,131</u>	<u>6,131</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,631</u>	<u>\$ 7,351</u>	<u>\$ 6,092</u>	<u>\$ (1,259)</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Worthless Check Collection Fee Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees for collection of worthless checks	\$ 25,000	\$ 20,000	\$ 17,558	\$ (2,442)
Interest	-	-	510	510
Total revenues	<u>25,000</u>	<u>20,000</u>	<u>18,068</u>	<u>(1,932)</u>
Expenditures:				
Current -				
General government - judicial:				
Auto allowance	9,000	10,660	10,660	-
Office expenditures	-	-	77	(77)
Total expenditures	<u>9,000</u>	<u>10,660</u>	<u>10,737</u>	<u>(77)</u>
Excess of revenues over expenditures	16,000	9,340	7,331	(2,009)
Other financing uses:				
Transfers out	<u>(15,350)</u>	<u>(16,190)</u>	<u>(16,190)</u>	-
Change in fund balance	650	(6,850)	(8,859)	(2,009)
Fund balance, beginning	<u>182,858</u>	<u>182,858</u>	<u>182,858</u>	-
Fund balance, ending	<u>\$ 183,508</u>	<u>\$ 176,008</u>	<u>\$ 173,999</u>	<u>\$ (2,009)</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Pretrial Intervention Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 200,000	\$ 225,000	\$ 309,032	\$ 84,032
Interest	-	-	265	265
Total revenues	<u>200,000</u>	<u>225,000</u>	<u>309,297</u>	<u>84,297</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	212,750	157,000	118,873	38,127
Restitution	25,000	21,500	97,195	(75,695)
Office expenditures	2,500	1,000	1,000	-
Other	2,500	-	-	-
Total expenditures	<u>242,750</u>	<u>179,500</u>	<u>217,068</u>	<u>(37,568)</u>
Excess (deficiency) of revenues over expenditures	<u>(42,750)</u>	<u>45,500</u>	<u>92,229</u>	<u>46,729</u>
Other financing sources (uses):				
Transfers in	45,000	1,360	20,100	18,740
Transfers out	<u>-</u>	<u>(605)</u>	<u>(16,238)</u>	<u>(15,633)</u>
Total other financing sources (uses)	<u>45,000</u>	<u>755</u>	<u>3,862</u>	<u>3,107</u>
Change in fund balance	2,250	46,255	96,091	49,836
Fund balance, beginning	<u>75,527</u>	<u>75,527</u>	<u>75,527</u>	<u>-</u>
Fund balance, ending	<u>\$ 77,777</u>	<u>\$ 121,782</u>	<u>\$ 171,618</u>	<u>\$ 49,836</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Families in Need of Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues:				
State grants	<u>\$ 28,500</u>	<u>\$ 28,500</u>	<u>\$ 26,941</u>	<u>\$ (1,559)</u>
Expenditures:				
Current-				
General government - judicial:				
Salaries and related benefits	24,000	22,075	21,885	190
Office expenditures	850	850	952	(102)
Travel, conference and training	800	375	363	12
Other	<u>2,000</u>	<u>1,400</u>	<u>1,360</u>	<u>40</u>
Total expenditures	<u>27,650</u>	<u>24,700</u>	<u>24,560</u>	<u>140</u>
Excess of revenues over expenditures	850	3,800	2,381	(1,419)
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>(306)</u>	<u>(306)</u>
Change in fund balance	850	3,800	2,075	(1,725)
Fund balance, beginning	<u>6,737</u>	<u>6,737</u>	<u>6,737</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,587</u>	<u>\$ 10,537</u>	<u>\$ 8,812</u>	<u>\$ (1,725)</u>

**INTERNAL CONTROL
AND
COMPLIANCE**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), a component unit of the Evangeline 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's basic financial statements and have issued our report thereon dated June 25, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 2014-002(IC) to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiency 2014-001(IC) described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of current and prior year audit findings and corrective action plan as item 2014-003(C).

District Attorney of the Thirteenth Judicial District's Response to Findings

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

Purpose of this Report

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

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

Ville Platte, Louisiana
June 25, 2015

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended December 31, 2014

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/14) --						
<u>Internal Control:</u>						
2014-001(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Trent Brignac, District Attorney	N/A
2014-002(IC)	2007	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Trent Brignac, District Attorney	N/A
<u>Compliance</u>						
2014-003(C)	2014	The District Attorney did not comply with the requirements of RS:39:1311, the Local Government Budget Act. Actual expenditures exceed budgeted expenditures by five percent or more in the Pretrial Intervention Fund. Budgeted revenues exceed actual revenues by more than five percent in the General Fund, Juvenile Accountability Fund, Worthless Check Collection Fee Fund, and Families in Need of Service Fund.	No	All requirements of RS 39:1311, the Local Government Budget Act will be followed in the future.	Trent Brignac, District Attorney	2015 Budget
PRIOR YEAR (12/31/13) --						
<u>Internal Control:</u>						
2013-001(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Trent Brignac, District Attorney	N/A
2013-002(IC)	2007	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Trent Brignac, District Attorney	N/A
<u>Compliance:</u> There were no compliance findings noted.						