

*District Attorney of the
Ninth Judicial District*

Rapides Parish, Louisiana

December 31, 2014

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

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Rapides Parish, Louisiana
December 31, 2014**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides 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.

Auditor's 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.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, 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 Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 28 through 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 the 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 the 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.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

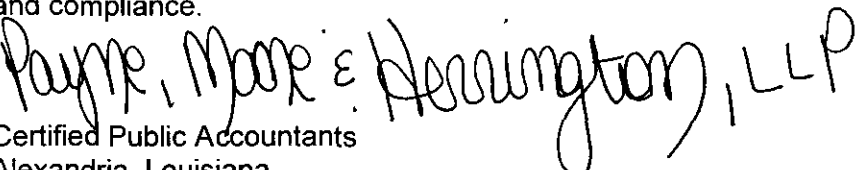
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Ninth Judicial District's basic financial statements. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2015 on our consideration of the District Attorney of the Ninth Judicial District'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 of the Ninth Judicial District's internal control over financial reporting and compliance.


Certified Public Accountants
Alexandria, Louisiana

June 5, 2015

Basic Financial Statements



**Government-Wide
Financial Statements**

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Net Position
Governmental Activities
December 31, 2014**

Exhibit A

Assets			Exhibit A
Cash		\$	533,722
Certificate of deposit			52,563
Receivables			476,499
Prepaid expenses			10,192
Capital assets, net of depreciation			
Nondepreciable			
Land and improvements	21,492		
Depreciable			
Buildings and improvements	267,665		
Equipment and furniture	49,950		
Vehicles	25,826		364,933
Total Assets			1,437,909
Liabilities			
Accounts payable			301,866
Long-term liabilities			
Due within one year			
Compensated absences			38,719
Total Liabilities			340,585
Net Position			
Net investment in capital assets			364,933
Unrestricted			732,391
Total Net Position			\$ 1,097,324

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Activities
Governmental Activities
Year Ended December 31, 2014**

Exhibit B

	Program Revenues			Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
General government - judicial	\$ 3,230,078	\$ 972,120	\$ 2,164,253	\$ (93,705)
General government - judicial - Title IV-D	858,342	-	896,305	37,963
Total Governmental Activities	\$ 4,088,420	\$ 972,120	\$ 3,060,558	(55,742)
General Revenues				
Investment earnings				805
Total General Revenues				805
Change in Net Position				(54,937)
Net Position, Beginning of Year				1,305,088
Prior Period Adjustment - Correction of Error				(152,827)
Net Position, Beginning of Year as Adjusted				1,152,261
Net Position, End of Year				\$ 1,097,324

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

Fund Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
Governmental Funds
December 31, 2014**

Exhibit C

	General Fund	Title IV-D Fund	Total Governmental Funds
Assets			
Cash	\$ 301,505	\$ 232,217	\$ 533,722
Certificate of deposit	52,563	-	52,563
Receivables	299,978	149,599	449,577
Interfund receivables	274,373	-	274,373
Total Assets	\$ 928,419	\$ 381,816	\$ 1,310,235
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 167,501	\$ 134,365	\$ 301,866
Interfund payables	-	247,451	247,451
Total Liabilities	167,501	381,816	549,317
Fund balances			
Spendable			
Restricted			
Title IV-D	-	-	-
Unassigned	760,918	-	760,918
Total Fund Balances	760,918	-	760,918
Total Liabilities and Fund Balances	\$ 928,419	\$ 381,816	\$ 1,310,235

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

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2014

Exhibit D

Total Fund Balances - Governmental Funds	\$	760,918
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements but are reported in the governmental activities of the Statement of Net Position.</p>		364,933
<p>Some liabilities (such as long-term compensated absences and long-term debt) are not due and payable in the current period and are not included in the fund financial statements but are included in the governmental activities of the Statement of Net Position.</p>		(38,719)
<p>Costs incurred which benefit more than one period are recorded as expenditures in the fund financial statements when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Position.</p>		<u>10,192</u>
Net Position of Governmental Activities in the Statement of Net Position	\$	<u>1,097,324</u>

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2014**

Exhibit E

	General Fund	Title IV-D Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 2,212,879	\$ 896,305	\$ 3,109,184
Fees, commissions, and fines	835,521	-	835,521
Charges for services	80,309	-	80,309
Rentals, leases, and royalties	21,300	-	21,300
Investment earnings	792	13	805
Miscellaneous	7,664	-	7,664
Total Revenues	3,158,465	896,318	4,054,783
Expenditures			
Current			
General government - judicial	3,205,451	-	3,205,451
General government - judicial - Title IV-D	-	883,758	883,758
Capital outlay	29,792	-	29,792
Total Expenditures	3,235,243	883,758	4,119,001
Excess (Deficiency) of Revenues over Expenditures	(76,778)	12,560	(64,218)
Other Financing Sources (Uses)			
Transfers out	-	(12,560)	(12,560)
Transfers in	12,560	-	12,560
Total Other Financing Sources (Uses)	12,560	(12,560)	-
Net Change in Fund Balances	(64,218)	-	(64,218)
Fund Balances, Beginning of Year	977,963	-	977,963
Prior Period Adjustment - Correction of Error	(152,827)	-	(152,827)
Fund Balances, Beginning of Year as Adjusted	825,136	-	825,136
Fund Balances, End of Year	\$ 760,918	\$ -	\$ 760,918

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2014**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds \$ (64,218)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as an expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which capital outlays exceeded depreciation expense in the current period. 6,637

Governmental funds report expenditures for compensated absences (vacation and sick leave) as the amounts are actually paid. In contrast, the Statement of Activities recognizes these operating expenses as the amounts are earned during the year. This is the (increase) decrease in vacation and sick leave accrued. (1,939)

Governmental funds recognize prepaid costs as an expenditure when paid. In contrast, the Statement of Activities allocates prepaid expenses over the period for which the expense is related. This is the increase (decrease) in prepaid expenses. 4,583

Change in Net Position of Governmental Activities \$ (54,937)

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

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2014

Exhibit G

	<u>Agency Funds</u>
Assets	
Cash	\$ 388,199
Seized vehicles	77,521
Seized jewelry and other seized assets	<u>1,107</u>
Total Assets	<u><u>\$ 466,827</u></u>
Liabilities	
Interfund payables	\$ 26,922
Amount held for others	<u>439,905</u>
Total Liabilities	<u><u>\$ 466,827</u></u>

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

Notes to Basic Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (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. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant District Attorney's accounting policies are described below.

Reporting Entity

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.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are as follows: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to be considered "financially accountable" include the following: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds that are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Basis of Presentation

The District Attorney's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Position and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Government-Wide Financial Statements—The Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the District Attorney as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities of Fiduciary Funds at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Assets and Liabilities presents the financial position of the governmental activities at year-end.

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 function and therefore clearly identifiable to that particular function. The District Attorney does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include the following: charges for services which report fees and other charges to users of the District Attorney's services; operating grants and contributions that are restricted to meeting the operational activities of a function; and capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include interest and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District Attorney.

Fund Financial Statements—The financial transactions of the District Attorney are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the District Attorney's office:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The Fund Financial Statements report financial information by major funds and non-major funds. However, there are no non-major funds at this time. The following Governmental Funds are considered major funds:

General Fund—The General Fund is used to account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the commission on court costs, certain grants not accounted for in a special revenue fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Title IV-D Fund – Special Revenue Fund—The Title IV-D Fund is used to account for expenditure and subsequent receipt of 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 this fund is to account for the operations in enforcement of 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.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney accounts for its agency funds in this category. Agency funds consist of the Restitution Fund, Worthless Checks Fund, Special Asset Forfeiture Trust Fund, and the Bond Forfeiture Fund. They consist of monies deposited for restitution to victims of certain crimes, payment of worthless checks, money and property seized in illegal activities, and forfeited bonds. Disbursements from the various funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by statute.

Basis of Accounting/ Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Fund Financial Statements

Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the Government-Wide statements and the statements for governmental funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the District Attorney's office. 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.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

"Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District Attorney considers all revenue available if they are collected within 60 days after the year-end. Expenditures are recorded when the related fund liability is incurred. However, principal and interest on long-term debt, which has not matured, are recognized when paid.

Fiduciary Funds

The District Attorney has four agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the cash basis of accounting for the General Fund and Title IV-D Fund. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. On-behalf payments for salaries and related benefits paid by the State of Louisiana and the Rapides Parish Police Jury are not included in the reported budget for the General Fund. All annual appropriations lapse at year-end.

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

1. The District Attorney prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A public notice is published notifying the public that a public hearing will be held for the purpose of adopting the budget.
3. A public hearing is held on the proposed budget after publication of the call for the hearing.
4. After the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the District Attorney.

Cash and Certificate of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. The certificate of deposit has a maturity in excess of 90 days when purchased and is stated at cost, which approximates market value. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with banks organized under Louisiana law, or any other state in the United States of America or under laws of the United States of America.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-term Interfund Receivables/Payables

Short-term interfund loans are classified as "interfund receivables/payables". The governmental funds interfund receivables/payables are eliminated for reporting in the Statement of Net Position.

Prepaid Expenses

In the Government-Wide Financial Statements, the prepaid amount for dues and telephone maintenance is reported as a prepaid expense since the expense benefits the next fiscal year. In the Fund Financial Statements, this item is recorded as an expenditure when paid.

Capital Assets

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized. A capitalization threshold of \$1,000 has been adopted for reporting purposes. Capital assets are depreciated on a straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Equipment and furniture	3-12 years
Vehicles	5 years

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the District Attorney.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Compensated Absences

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Accumulated sick leave cannot exceed 180 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid, not to exceed 25 days. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Vested or accumulated leave is accrued in the period the liability is incurred. Compensated absences expected to be financed from governmental funds are not reported in the balance sheet of the Fund Financial Statements; however, compensated absences are reported in the Statement of Net Position in the Government-Wide Financial Statements. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee.

Net Position

Net position is reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the District Attorney receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Fund Equity

As of December 31, 2014, fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable 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, charter requirements or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision making authority. Commitments may be established, modified, or rescinded only through resolutions approved by the District Attorney. There are no committed fund balances at December 31, 2014.

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 of the Ninth Judicial District's policy, only the District Attorney may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are 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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

On-Behalf Payments

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

Estimates

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

2. Cash and Certificate of Deposit

At December 31, 2014, the District Attorney had cash and a certificate of deposit as follows:

Cash – Governmental Funds	\$ 533,722
Cash – Fiduciary Funds	388,199
Certificate of deposit – Governmental Funds	<u>52,563</u>
	\$ 974,484

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the 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 agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. As of December 31, 2014, the District Attorney's bank balance of \$765,934 was not exposed to custodial credit risk in that \$638,646 was secured by federal deposit insurance and \$127,288 was collateralized by securities held by the pledging banks in the District Attorney's name.

3. Receivables

Grants	\$ 149,599
Due from other governmental entities	72,540
Due from Agency Funds	26,922
Other - PTI	<u>227,438</u>
	\$ 476,499

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

4. Interfund Receivables/Payables

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General Fund	IV-D Fund	\$ 247,451
	Agency Funds	
General Fund	Restitution Fund	3,149
General Fund	Worthless Checks Fund	99
General Fund	Special Asset Forfeiture Trust Fund	23,422
General Fund	Bond Forfeiture Fund	<u>252</u>
		<u>\$ 274,373</u>

Balances at year-end result from routine timing differences between the dates that receipts are incurred and reimbursements are made from the General Fund to the Title IV-D Fund and from the various Fiduciary Funds.

5. Capital Assets

	<u>January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2014</u>
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 21,492	\$ -	\$ -	\$ 21,492
Other capital assets				
Buildings and improvements	437,107	-	-	437,107
Equipment and furniture	169,122	29,792	16,165	182,749
Vehicles	<u>142,763</u>	-	-	<u>142,763</u>
Total Other Capital Assets	748,992	29,792	16,165	762,619
Less				
Accumulated depreciation				
Buildings and improvements	158,461	10,981	-	169,442
Equipment and furniture	144,833	4,131	16,165	132,799
Vehicles	<u>108,894</u>	<u>8,043</u>	-	<u>116,937</u>
Total Accumulated Depreciation	<u>412,188</u>	<u>23,155</u>	<u>16,165</u>	<u>419,178</u>
Other Capital Assets, Net	<u>336,804</u>	<u>6,637</u>	-	<u>343,441</u>
Capital Assets, Net	\$ 358,296	\$ 6,637	\$ -	\$ 364,933

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government - judicial	\$ 11,840
General government - judicial – Title IV-D	<u>11,315</u>
Total Depreciation Expense for Governmental Activities	\$ 23,155

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

6. Long-Term Liabilities

	<u>Compensated Absences</u>
Balance, beginning of year	\$ 36,780
Additions	43,931
Deductions	<u>(41,992)</u>
Balance, end of year	\$ 38,719
Due within one year	\$ 38,719
Due in more than one year	\$ -

7. Prior Period Adjustment

The Statement of Activities for the year ended December 31, 2014 includes a prior period adjustment decreasing net assets by \$152,827 to adjust for a prior period accrual of asset forfeiture funds that has not been received.

8. Lease and Rental Commitments

The District Attorney entered into an operating lease for copy equipment used in the Title IV-D Fund on June 11, 2012. The lease agreement expires on June 30, 2017 and has a monthly lease payment of \$298. Total equipment lease expense for 2014 was \$3,529.

The General Fund charges rent to the Title IV-D Fund on a monthly basis for their use of facility space. The Title IV-D Fund paid \$3,000 per month for the year ended December 31, 2014. This transaction is eliminated in the Government-Wide Financial Statements.

On July 26, 2012, the District Attorney entered into a lease agreement for office space. The lease is for a two year period beginning August 1, 2012 and ending July 1, 2014 for rent payments of \$1,200 per month. The lease renewed for the period beginning July 1, 2014 and ending December 31, 2014 for rent payments of \$1,250 per month. This lease was not renewed subsequent to December 31, 2014. Total office rent expense for 2014 was \$14,700.

Under the terms of the operating leases at December 31, 2014, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2015	\$ 3,576
2016	3,576
2017	1,788

9. Pension Plans

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are statewide cost sharing, multiple-employer defined benefit public employee retirement systems and are controlled and administered by separate boards of trustees. Information relative to these retirement systems is presented below:

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Louisiana District Attorney's Retirement System

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 three percent (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 three percent (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 three percent (3%) benefit reduction for each year below age 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (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 three and one-half percent (3.5%) of the member's average final 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 three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation.

The District Attorney's Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are determined by actuarial valuation and are subject to change based on the results of the actuarial valuation.

Plan members are required by state law to contribute eight percent (8%) of their annual covered salary. The employer contribution rate through June 30, 2014 was nine and three quarters percent (9.75%) and seven percent (7%) effective July 1, 2014. The District Attorney's contributions for the years ended December 31, 2014, 2013, and 2012 were \$41,253, \$55,514, and \$55,509, respectively, equal to the required contributions for each year.

The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney's Retirement System. That report may be obtained by writing to District Attorney's Retirement System, 1645 Nicholson Drive, Baton Rouge, LA 70802-8143.

Parochial Employees' Retirement System of Louisiana, Plan A

Substantially all other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana, Plan A. All permanent employees who work at least 28 hours per week are required to become members on the date of employment, with limited defined exceptions.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 20144**

Notes to Basic Financial Statements

The retirement allowance is equal to three percent of the member's final average compensation multiplied by his years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months' salary for members hired prior to January 1, 2007. For members hired January 1, 2007 and later, final average compensation shall be defined as the average of the highest consecutive 60 months' salary.

Any employee who was a member of the supplemental plan only prior to the revision date (January 1, 1980) has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary of the final average compensation.

Eligibility Provisions for Active Members Hired Prior to January 1, 2007

7 years and age 65
10 years and age 60
25 years and age 55
30 years and any age

Eligibility Provisions for Active Members Hired January 1, 2007 and Later

7 years and age 67
10 years and age 62
30 years and age 55

Seven years of service credit is required to be eligible for a normal retirement benefit at age 65 if the member was an active member of either plan on December 31, 2006. For employees hired January 1, 2007 and later, vesting occurs with seven years of service credit; however, these members must attain age 67 before becoming eligible for normal retirement. Eligibility to actually begin receiving benefits is a function of fulfilling the eligibility provisions of age and service.

The Parochial Employees' Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are actuarially determined annually according to statutory process and are subject to change based on the results of the actuarial valuation.

Covered employees are required to contribute nine and one-half percent (9.50%) of their salary to this plan while the employer contributed sixteen percent (16%) during 2014. The District Attorney's contributions for the years ended December 31, 2014, 2013, and 2012 were \$121,783, \$126,342, and \$117,823, respectively, equal to the required contributions for each year.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees' Retirement System, Plan A. That report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 20144**

Notes to Basic Financial Statements

10. On-Behalf Payments

Rapides Parish Police Jury General Fund	\$ 842,928
Rapides Parish Police Jury Criminal Court Fund	1,396,359
Less: Amount paid to RPPJ as reimbursement by the District Attorney	<u>(880,373)</u>
Net amount paid by RPPJ	1,358,914
State of Louisiana	<u>775,338</u>
	\$ 2,134,252

11. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain other expenditures paid by the Rapides Parish Police Jury General Fund and Criminal Court Fund. These expenditures are summarized as follows:

DA investigations	\$ 36
Filing fees	43
Travel	10,000
Criminal appeals	3,975
Court reporter fees	48
Telephone	7,996
Equipment maintenance	42,673
Auto insurance	11,165
Professional insurance	27,195
Professional fees	15,435
Office supplies	64,348
Office equipment purchase	18,333
Non-inventory equipment	2,119
Witness and juror fees	22,100
Library materials	<u>73,643</u>
	\$ 299,109

12. Risk Management

The District Attorney is exposed to various risks of loss related to torts, theft, or damage and destruction of assets. The District Attorney carries insurance coverage on the Title IV-D building, and the Rapides Parish Police Jury carries commercial insurance coverage on other assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

13. Contingent Liabilities

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the District Attorney of the Ninth Judicial District. The District Attorney's management believes disallowances, if any, will not be material.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2014**

Notes to Basic Financial Statements

Several assistant district attorneys have been named as defendants in various legal actions, the results of which are not presently determinable. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. However, in the opinion of management, the amount of losses, if any, would not materially affect the District Attorney's financial position. No provision for losses is included in the financial statements.

Required Supplemental Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2014**

Schedule H

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis) (See Note A)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 80,000	\$ 78,650	\$ 78,626	\$ (24)
Fees, commissions, and fines	978,382	877,500	835,521	(41,979)
Charges for services	83,608	82,300	80,309	(1,991)
Rentals, leases, and royalties	21,600	21,300	21,300	-
Investment earnings	946	575	792	217
Miscellaneous	20,000	7,700	7,664	(36)
Total Revenues	<u>1,184,536</u>	<u>1,068,025</u>	<u>1,024,212</u>	<u>(43,813)</u>
Expenditures				
Current				
General government - judicial	1,154,174	1,048,500	1,071,198	(22,698)
Capital outlay	100,000	40,250	29,792	10,458
Total Expenditures	<u>1,254,174</u>	<u>1,088,750</u>	<u>1,100,990</u>	<u>(12,240)</u>
Excess of Revenues over Expenditures	(69,638)	(20,725)	(76,778)	(56,053)
Other Financing Sources				
Transfers in	-	-	12,560	12,560
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>12,560</u>	<u>12,560</u>
Net Change in Fund Balance	(69,638)	(20,725)	(64,218)	(43,493)
Fund Balance, Beginning of Year	977,963	977,963	977,963	-
Prior Period Adjustment - Correction of Error	-	-	(152,827)	(152,827)
Fund Balance, Beginning of Year as Adjusted	<u>977,963</u>	<u>977,963</u>	<u>825,136</u>	<u>(152,827)</u>
Fund Balance, End of Year	<u>\$ 908,325</u>	<u>\$ 957,238</u>	<u>\$ 760,918</u>	<u>\$ (196,320)</u>

Note A - Explanation of Differences between Revenues, Expenditures, and Other Financing Sources (Uses) for the General Fund on a Budgetary Basis (Exhibit H) and General Fund on a GAAP Basis (Exhibit E).

Revenues

Actual (budgetary basis) "revenues" from the Budgetary Comparison Schedule	\$ 1,024,212
Adjustments:	
The District Attorney does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury	<u>2,134,253</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 3,158,465</u>

Expenditures

Actual (budgetary basis) "expenditures" from the Budgetary Comparison Schedule	\$ 1,100,990
Adjustments:	
The District Attorney does not budget for on-behalf salaries and related benefits paid directly by the State of Louisiana and the Rapides Parish Police Jury	<u>2,134,253</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 3,235,243</u>

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
Title IV-D Fund
Year Ended December 31, 2014**

Schedule I

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 903,427	\$ 903,427	\$ 896,305	\$ (7,122)
Investment earnings	-	-	13	13
Total Revenues	<u>903,427</u>	<u>903,427</u>	<u>896,318</u>	<u>(7,109)</u>
Expenditures				
Current				
General government - judicial - Title IV-D	899,827	899,827	883,758	16,069
Capital outlay	3,600	3,600	-	3,600
Total Expenditures	<u>903,427</u>	<u>903,427</u>	<u>883,758</u>	<u>19,669</u>
Excess of Revenues over Expenditures	-	-	12,560	12,560
Other Financing Uses				
Transfers out	-	-	(12,560)	(12,560)
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(12,560)</u>	<u>(12,560)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Supplemental Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
General Fund
December 31, 2014**

Schedule J-1

Assets	
Cash	\$ 301,505
Certificate of deposit	52,563
Receivables	
Reimbursement of LACE disbursements	23,068
Due from Rapides Parish Police Jury	10,595
Other governmental units	38,877
Other receivables	227,438
Interfund receivable from Title IV-D Fund	247,451
Interfund receivable from Agency Funds	
Restitution Fund	3,149
Worthless Checks Fund	99
Special Asset Forfeiture Trust Fund	23,422
Bond Forfeiture Fund	252
	928,419
Total Assets	\$ 928,419

Liabilities and Fund Balance

Liabilities	
Accounts payable	\$ 167,501
Fund Balance	
Spendable	
Unassigned	760,918
	760,918
Total Liabilities and Fund Balance	\$ 928,419

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2014**

Schedule J-2
(Continued)

	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Positive (Negative)</u>
Revenues			
Intergovernmental revenue			
Grant revenue	\$ 30,000	\$ 30,000	\$ -
Driver's license fees	10,650	10,626	(24)
Legal fees	38,000	38,000	-
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	517,000	468,158	(48,842)
Pretrial intervention income	360,500	367,363	6,863
Charges for services			
Worthless checks collection fees	82,300	80,309	(1,991)
Lease income - Title IV-D Fund	21,300	21,300	-
Investment earnings	575	792	217
Miscellaneous	7,700	7,664	(36)
Total Revenues	<u>1,068,025</u>	<u>1,024,212</u>	<u>(43,813)</u>
Expenditures			
Current - general government - judicial			
Salaries and related benefits	453,760	458,231	(4,471)
Operating support to Criminal Court Fund	426,600	426,593	7
Local Agency Compensated Enforcement funding (LACE)	43,150	45,863	(2,713)
Contract services	6,550	6,546	4
Insurance	13,660	11,365	2,295
Professional fees	14,800	14,800	-
Travel and seminars	13,510	13,354	156
Office maintenance	2,520	5,428	(2,908)
Vehicle maintenance	14,440	14,307	133
Parking fees	4,000	-	4,000
Office supplies	17,750	24,790	(7,040)
Utilities	2,400	2,400	-
Dues and subscriptions	33,790	34,656	(866)
Miscellaneous	1,570	12,865	(11,295)
Total General Government	<u>1,048,500</u>	<u>1,071,198</u>	<u>(22,698)</u>
Capital outlay	40,250	29,792	10,458
Total Expenditures	<u>1,088,750</u>	<u>1,100,990</u>	<u>(12,240)</u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance - Final Budget and Actual - Budgetary Basis
 General Fund
 Year Ended December 31, 2014**

			Schedule J-2 (Concluded)
	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Positive (Negative)</u>
Excess of Revenues over Expenditures	(20,725)	(76,778)	(56,053)
Other Financing Sources			
Transfers in			
Title IV-D Fund	-	12,560	12,560
Net Change in Fund Balance	(20,725)	(64,218)	(43,493)
Fund Balance, Beginning of Year	977,963	977,963	-
Prior Period Adjustment - Correction of Error	-	(152,827)	(152,827)
Fund Balance, Beginning of Year as Adjusted	<u>977,963</u>	<u>825,136</u>	<u>(152,827)</u>
Fund Balance, End of Year	<u><u>\$ 957,238</u></u>	<u><u>\$ 760,918</u></u>	<u><u>\$ (196,320)</u></u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Balance Sheet
 Special Revenue Fund - Title IV-D Fund
 December 31, 2014**

Schedule K-1

	Assets
Cash	\$ 232,217
Receivables	
Grant	149,599
Total Assets	\$ 381,816
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 134,365
Interfund payable to General Fund	247,451
Total Liabilities	381,816
Fund Balance	
Spendable	
Restricted	-
Total Liabilities and Fund Balance	\$ 381,816

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Final Budget and Actual
Special Revenue Fund - Title IV-D Fund
Year Ended December 31, 2014**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Positive (Negative)</u>
Schedule K-2			
Revenues			
Intergovernmental revenue			
Grant revenue			
Title IV-D Program	\$ 903,427	\$ 896,305	\$ (7,122)
Investment earnings	-	13	13
Total Revenues	<u>903,427</u>	<u>896,318</u>	<u>(7,109)</u>
Expenditures			
Current - general government - judicial - Title IV-D			
Salaries and related benefits	772,897	790,370	(17,473)
Travel and seminars	1,953	1,416	537
Office supplies	4,167	9,596	(5,429)
Telephone	11,877	7,892	3,985
Utilities	13,772	7,201	6,571
Rent	36,000	36,000	-
Insurance	10,933	5,051	5,882
Dues and subscriptions	1,600	1,201	399
Building and maintenance	6,400	834	5,566
Parent locate services	360	-	360
Equipment lease	3,864	3,529	335
Professional fees	9,600	12,013	(2,413)
Library costs	26,404	6,016	20,388
Miscellaneous	-	2,639	(2,639)
Total General Government	<u>899,827</u>	<u>883,758</u>	<u>16,069</u>
Capital outlay	3,600	-	3,600
Total Expenditures	<u>903,427</u>	<u>883,758</u>	<u>19,669</u>
Excess of Revenues over Expenditures	-	12,560	12,560
Other Financing Uses			
Transfers out			
General Fund	-	(12,560)	(12,560)
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Agency Funds

Restitution Fund - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

Worthless Checks Fund - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

Special Asset Forfeiture Trust Fund - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

Bond Forfeiture Fund - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Combining Statement of Assets and Liabilities
Fiduciary Fund Types - All Agency Funds
December 31, 2014**

Schedule L

	Restitution Fund	Worthless Checks Fund	Special Asset Forfeiture Trust Fund	Bond Forfeiture Fund	Total
Assets					
Cash	\$ 10,471	\$ 99	\$ 377,377	\$ 252	\$ 388,199
Seized vehicles	-	-	77,521	-	77,521
Seized jewelry and other seized assets	-	-	1,107	-	1,107
Total Assets	\$ 10,471	\$ 99	\$ 456,005	\$ 252	\$ 466,827
Liabilities					
Interfund payables	\$ 3,149	\$ 99	\$ 23,422	\$ 252	\$ 26,922
Amount held for others	7,322	-	432,583	-	439,905
Total Liabilities	\$ 10,471	\$ 99	\$ 456,005	\$ 252	\$ 466,827

See independent auditor's report.

**District Attorney of Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
Year Ended December 31, 2014**

Schedule M

Agency Head Name: James C. Downs

Purpose	Amount
Salary	\$ 163,585
Benefits-insurance	20,381
Benefits-retirement	9,513
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements (hotel for LDAA meeting)	611
Travel	-
Registration fees	1,565
Conference travel	588
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	202
NDAA membership dues	352

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014**

Schedule N

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Expended
U.S. Department of Health and Human Services			
Administration for Children and Families			
Passed-through the State of Louisiana - Department of Children and Family Services			
Child Support Enforcement	93.563	360400454	\$ 591,561
Total U.S. Department of Health and Human Services			<u>591,561</u>
Total Expenditures of Federal Awards			<u>\$ 591,561</u>

40

Notes:

All expenditures on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 2014.

See independent auditor's report.

Other Reports Required by *Government Auditing Standards* and OMB Circular A-133

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with
*Government Auditing Standards***



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CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides 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 Ninth Judicial District's basic financial statements, and have issued our report thereon dated June 5, 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 schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a material weakness or significant deficiency.

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





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The Honorable Phillip Terrell
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Rapides Parish, Louisiana

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. We consider the deficiency in internal control described in the accompanying schedule of findings and questioned costs as Finding 2014-001 to be a material weakness.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

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Certified Public Accountants
Alexandria, Louisiana

June 5, 2015

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control over Compliance
Required by OMB Circular A-133**



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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the District Attorney of the Ninth Judicial District's, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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





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The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Basis for Qualified Opinion on CFDA 93.563 Child Support Enforcement

As described in the accompanying schedule of findings and questioned costs, the District Attorney did not comply with requirements regarding CFDA 93.563 Child Support Enforcement as described in Finding 2014-002 for establishment of paternity and support obligations. Compliance with such requirements is necessary, in our opinion, for the District Attorney to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 93.563 Child Support Enforcement

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.563 Child Support Enforcement for the year ended December 31, 2014.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Phillip Terrell
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2014-002 to be a significant deficiency.

The District Attorney's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District Attorney's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

June 5, 2015

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> X </u>	Yes	<u> </u> No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u> None reported
Noncompliance material to the financial statements?	<u> </u>	Yes	<u> X </u> No
<i>Management's Corrective Action Plan</i>	See Attached		
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached		
<i>Memorandum of Recommendations and Other Comments</i>	None Issued		

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	<u> </u>	Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u> None reported
Type of auditor's report issued on compliance for major programs:	Qualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<u> X </u>	Yes	<u> </u> No
Identification of major programs: CFDA # 93.563, Child Support Enforcement			
Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000		
Auditee qualified as low-risk auditee?	<u> </u>	Yes	<u> X </u> No

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014**

Section II - Findings and Questioned Costs for Financial Statements

Finding 2014-001 Internal Controls over Bank Deposits

Criteria: In order to maintain adequate cash flows, reduce the risk of loss from theft or misplacement, and ensure accurate financial reporting, all receipts should be deposited in the bank account on a timely basis.

Condition and Context: In reviewing the funds received for the IVD grant, we noted that the monies were not being deposited on a timely basis. Of the twelve checks received from the funding agency, four were deposited six months after receipt of the funds, one was deposited five months after receipt of the funds, three were deposited four months after receipt of the funds, two were deposited three months after receipt of the funds, and two were deposited two months after receipt of the funds.

In reviewing the General Fund receipts, we noted that no deposits to the operating account were made in the month of February 2014. We also noted that on numerous occasions there were significant time lapses between the deposits being posted to the cash receipts ledger and the funds actually being deposited in the bank account with the posting to the cash receipts ledger occurring prior to the actual deposit in the bank account.

Questioned Cost: None.

Recommendation: We recommend that cash receipts be deposited to the bank account and posted to the cash receipts ledger on the same date that funds are received.

Management's Response: See Management's Corrective Action Plan.

Section III – Findings and Questioned Costs for Federal Awards

Finding 2014-002 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations

Federal Agency: U.S. Department of Health and Human Services
Passed-through Agency: State of Louisiana
Program Title: Child Support Enforcement

Criteria: Under the code of Federal Regulations, Title 45 Section 303, the IV-D agency must provide services for all cases referred to the IV-D agency or to an individual who files an application for services, who is a non IV-A Medicaid recipient, or who has been receiving IV-D services and is no longer eligible for assistance under the title IV-A, IV-E foster care, and Medicaid Program. The services include establishing paternity when necessary and utilizing appropriate state statutes and legal processes in establishing a support order.

Within no more than 20 days of referral or receipt of an application, the IV-D agency must open a case and determine necessary action.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014**

Within no more than 75 days of determining that location of the noncustodial parent is necessary, the IV-D agency must access all appropriate location sources and ensure that location information is sufficient to take the next appropriate action in a case. Quarterly or immediately upon receipt of new information, the IV-D agency must repeat location attempts in cases in which previous attempts to locate have failed.

Within 90 calendar days of locating the noncustodial parent, regardless of whether paternity has been established, the IV-D agency must establish an order for support or complete service of process necessary to commence proceedings to establish a support order and, if necessary, paternity.

Within 20 calendar days of determining that the noncustodial parent is in another state, the IV-D agency must refer the case to the responding state's interstate central registry for action. Within 30 calendar days of receipt of request for information in an interstate case, the IV-D agency must provide the IV-D agency or central registry in the responding state with any requested additional information or notification of when the information will be provided. Also, within 10 working days of receipt of new information, the IV-D agency must notify the IV-D agency or central registry in the responding state.

Within 75 days of receipt of an interstate child support enforcement transmittal form and documentation from its interstate central registry, the IV-D agency must provide location services, if applicable; notify the initiating state of inadequate documentation; and process the case to the extent possible. Within 10 working days of locating the noncustodial parent in a different jurisdiction within the state, the IV-D agency must forward the documentation to the appropriate jurisdiction and notify the initiating state and central registry of such action. Within 10 working days of locating the noncustodial parent in a different state, the IV-D agency must return the documentation along with the new location to the initiating state or, if directed, forward the documentation to the new state of location and notify the central registry in the new state.

Condition and Context: For the year ended December 31, 2014, the District Attorney of the Ninth Judicial District processed 897 new child support cases. Support obligation services were not provided within the required time frames for ten (10) out of the forty (40) randomly selected cases tested for compliance.

Questioned Cost: None.

Recommendation: We recommend that the District Attorney follow the established policies and procedures for establishing paternity and support obligations.

Management's Response: See Management's Corrective Action Plan.

**District Attorney of Ninth Judicial District
Rapides Parish, Louisiana
Management's Corrective Action Plan
Year Ended December 31, 2014**

The District Attorney of the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2014.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200
(318) 443-1893

Auditee Contact Person:

Mr. Phillip Terrell
District Attorney of the Ninth Judicial District
(318) 473-6650

Audit Period: January 1, 2014 through December 31, 2014

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

Finding 2014-001 Internal Controls over Bank Deposits

Condition: In reviewing the funds received for the IVD grant, it was noted that the monies were not being deposited on a timely basis. Of the twelve checks received from the funding agency, four were deposited six months after receipt of the funds, one was deposited five months after receipt of the funds, three were deposited four months after receipt of the funds, two were deposited three months after receipt of the funds, and two were deposited two months after receipt of the funds.

In reviewing the General Fund receipts, it was noted that no deposits to the operating account were made in the month of February 2014. It was also noted that on numerous occasions there were significant time lapses between the deposits being posted to the cash receipts ledger and the funds actually being deposited in the bank account with the posting to the cash receipts ledger occurring prior to the actual deposit in the bank account.

Recommendation: It was recommended that cash receipts be deposited to the bank account and posted to the cash receipts ledger on the same date that funds are received.

Action Taken: Management assigned a new employee to handle deposits. Deposits are now made daily to appropriate accounts. The cash receipts journal is then updated accordingly.

Finding 2014-002 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations

Condition: For the year ended December 31, 2014, the District Attorney of the Ninth Judicial District processed 897 new child support cases. Support obligation services were not provided within the required time frames for ten (10) out of the forty (40) randomly selected cases tested for compliance.

Recommendation: It was recommended that the District Attorney follow the established policies and procedures for establishing paternity and support obligations.

Action Taken: The newly elected District Attorney is reviewing the entire program. It is a priority of management to become compliant. All policies and procedures for establishing paternity and support obligations will be followed immediately. New personnel are in place to complete this task.

**District Attorney of Ninth Judicial District
Rapides Parish, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended December 31, 2014**

Finding 2013-01 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations

Condition: For the year ended December 31, 2013, the District Attorney of the Ninth Judicial District processed 961 new child support cases. Support obligation services were not provided within the required time frames for thirty-five (35) out of the one hundred twenty (120) randomly selected cases tested for compliance.

Current Status: Unresolved.