

**District Attorney of the
Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor’s Report.....		1-4
Basic Financial Statements		5
Government-Wide Financial Statements		6
Statement of Net Position	A	7
Statement of Activities.....	B	8
Fund Financial Statements		9
Balance Sheet – Governmental Funds	C	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	D	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	E	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	13
Statement of Fiduciary Net Position.....	G	14
Statement of Changes in Fiduciary Net Position	H	15
Notes to Basic Financial Statements.....		16
	<u>Schedule</u>	
Required Supplementary Information.....		43
Budgetary Comparison Schedules		
General Fund.....	I	44
Title IV-D Fund	J	45
Pension Information		
District Attorneys’ Retirement System.....	K	46
Parochial Employees’ Retirement System.....	L	47

Supplementary Information		48
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	M	49
Justice System Funding Schedule – Receiving Entity		50
Justice System Funding Schedule – Collecting/Disbursing Entity		51
Other Reports Required by <i>Government Auditing Standards</i> <i>and Uniform Guidance</i>		53
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 <i>Government Auditing Standards</i>		54
Schedule of Findings and Questioned Costs		56
Management’s Corrective Action Plan		58
Management’s Summary Schedule of Prior Audit Findings		59
Independent Accountant’s Report on Applying Agreed-Upon Procedures..		60



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Independent Auditor's Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund 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, 2022, 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.

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 of the Ninth Judicial District as of December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney of the Ninth Judicial District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the District Attorney of the Ninth Judicial District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Ninth Judicial District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the Ninth Judicial District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information in schedules I and J and the pension information in schedules K and L 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 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.

Supplementary 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 schedule of compensation, benefits, and other payments to agency head or chief executive officer, the Justice System Funding Schedule – Receiving Entity, and the Justice System Funding Schedule – Collecting/Disbursing Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Ninth Judicial District's 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.

Oestriecher & Company

OESTRIECHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

June 26, 2023

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, 2022**

Exhibit A

Assets		
Cash		\$ 885,572
Certificate of deposit		254,146
Receivables		248,129
Capital assets, net of depreciation		
Non-depreciable		
Land and improvements	\$ 21,492	
Depreciable		
Buildings and improvements	201,916	
Equipment and furniture	29,145	
Vehicles	<u>36,662</u>	289,215
Right of use asset, net of amortization		<u>96,036</u>
Total assets		<u>1,773,098</u>
DEFERRED OUTFLOWS OF RESOURCES		<u>1,381,349</u>

Liabilities		
Current liabilities		
Accounts payable		149,262
Lease liability		17,703
Compensated absences		<u>72,814</u>
Total current liabilities		<u>239,779</u>
Long term liabilities		
Lease liability		78,566
Net pension liability		<u>1,007,483</u>
Total liabilities		<u>1,325,828</u>
DEFERRED INFLOWS OF RESOURCES		<u>1,073,084</u>

Net Position		
Net investment in capital assets		288,982
Unrestricted		<u>466,553</u>
Total net position		<u>\$ 755,535</u>

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, 2022**

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	\$ 4,836,169	\$ 1,880,269	\$ 3,557,052	\$ 601,152
General government-judicial-Title IV-D	640,595	-	703,071	62,476
Total governmental activities	\$ 5,476,764	\$ 1,880,269	\$ 4,260,123	663,628
General revenues				
Investment earnings				1,301
Total general revenues				1,301
Change in net position				664,929
Net position, beginning of year				90,606
Net position, end of year				\$ 755,535

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, 2022**

Exhibit C

	General Fund	Title IV-D Fund	Total Governmental Funds
Assets			
Cash	\$ 868,696	\$ 16,876	\$ 885,572
Certificate of deposit	254,146	-	254,146
Receivables	30,965	165,030	195,995
Interfund receivable	183,683	-	183,683
Total assets	\$ 1,337,490	\$ 181,906	\$ 1,519,396
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 98,905	\$ 50,357	\$ 149,262
Interfund payables	-	131,549	131,549
Total liabilities	98,905	181,906	280,811
Fund balances			
Restricted			
Special Victims	-	-	-
Title IV-D	-	-	-
Unassigned	1,238,585	-	1,238,585
Total fund balances	1,238,585	-	1,238,585
Total liabilities and fund balances	\$ 1,337,490	\$ 181,906	\$ 1,519,396

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
Year End December 31, 2022**

Exhibit D

Total Fund Balances-Governmental Funds		\$ 1,238,585
<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>		289,215
Right of use asset		96,036
<p>Some liabilities are not due and payable in the current period and are not included in the fund financial statements but are included in the government activities of the Statement of Net Position.</p>		
Compensated absences	(72,814)	
Lease liability	(96,269)	
Net pension liability	(1,007,483)	(1,176,566)
<p>A cost-sharing employer is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. These deferrals reported on the Statement of Net Position consist of:</p>		
Deferred outflows of resources related to pension asset	1,381,349	
Deferred inflows of resources related to pension asset	(1,073,084)	308,265
Net position of governmental activities in the statement of net position		\$ 755,535

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, 2022**

Exhibit E

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Intergovernmental	\$ 3,496,246	\$ 703,071	\$ 4,199,317
Fees, commissions, and fines	1,892,674	-	1,892,674
Charges for services	40,729	-	40,729
Rentals, leases, and royalties	27,182	-	27,182
Miscellaneous	7,646	-	7,646
Investment earnings	1,301	-	1,301
Total revenues	<u>5,465,778</u>	<u>703,071</u>	<u>6,168,849</u>
Expenditures			
Current			
General government-judicial	4,850,522	-	4,850,522
General government-judicial-Title IV-D	-	703,071	703,071
Capital outlay - Lease acquisition	101,091	-	101,091
Total expenditures	<u>4,951,613</u>	<u>703,071</u>	<u>5,654,684</u>
Excess (deficiency) of revenues over expenditures	514,165	-	514,165
Other financing sources (uses)			
Lease financing	101,091	-	101,091
Reduction of lease obligation	(4,822)	-	(4,822)
Transfers out	(35)	(26)	(61)
Transfers in	26	-	26
Total other financing sources (uses)	<u>96,260</u>	<u>(26)</u>	<u>96,234</u>
Net change in fund balances	610,425	(26)	610,399
Fund balances, beginning of year	<u>628,160</u>	<u>26</u>	<u>628,186</u>
Fund balances, end of year	<u>\$ 1,238,585</u>	<u>\$ -</u>	<u>\$ 1,238,585</u>

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, 2022**

Exhibit F

Net change in fund balances-total governmental funds \$ 610,399

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.

Depreciation expense (40,918)

Governmental funds report lease payments as expenditures. In contrast, the statement of activities reports only a portion as an expense. The right of use asset is amortized over the asset useful life and reported as amortization expense for the period.

Reduction of lease liability 4,822
Amortization expense (5,055) (233)

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. 4,969

Some differences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These expenditures are as follows:

Net pension cost (168,313)
Payroll expense 259,025

Change in net position of governmental activities \$ 664,929

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Fiduciary Net Position
December 31, 2022**

Exhibit G

	<u>Custodial Funds</u>
Assets	
Cash	\$ 403,585
Receivable	2,400
Seized vehicles	<u>28,785</u>
 Total assets	 <u><u>\$ 434,770</u></u>
 Liabilities	
Interfund payables	\$ 52,134
Total liabilities	<u><u>\$ 52,134</u></u>
 Net Position	
Restricted for:	
Individuals, organizations, and other governments	<u>\$ 382,636</u>
 Total net position	 <u><u>\$ 382,636</u></u>

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

**District Attorney of the Ninth Judicial District
Statement of Changes in Fiduciary Net Position
December 31, 2022**

	<i>Exhibit H</i>
	<u>Custodial Funds</u>
<u>Additions</u>	
Assets seized	\$ 598,125
Restitution received	49,319
Worthless checks received	246,858
Bonds forfeited	2,220
Transfers in	<u>35</u>
Total additions	<u>896,557</u>
<u>Deductions</u>	
Agency disbursements	411,208
Victim disbursements	242,187
Other	<u>35</u>
Total deductions	<u>653,430</u>
Net increase (decrease) in fiduciary net position	243,127
Net position - beginning	<u>139,509</u>
Net position - ended	<u><u>\$ 382,636</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, 2022**

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: (1) the capacity for the organization to have its own name; (2) the right for the organization to sue and be sued in its own name without recourse to the primary government; and (3) 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: (1) appointment of a voting majority of the organization's governing body; (2) ability for the primary government to impose its will on the organization; (3) whether the organization has the potential to provide specific financial benefits to or impose specific financial burdens on the primary government; and (4) 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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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.

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 Net Position and Statement of Changes in Fiduciary Net Position at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Fiduciary Net Position 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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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.

Title IV-D Fund—Special Revenue Fund—The Title IV-D 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—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 custodial funds in this category. Custodial 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 custodial funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by the statute.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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).

"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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Fiduciary Funds

The District Attorney has four custodial funds. Unlike other types of funds, custodial funds report only assets and liabilities. Therefore, custodial 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 disclosed on the budgetary comparison schedule on page 45 and 46. 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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Cash

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. 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 the laws of the United States of America.

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.

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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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. Upon termination of 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.

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, 2022, 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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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, 2022.

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 of assignment actions.

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 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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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.

Pensions

For purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System and District Attorneys' Retirement System, and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

New Accounting Pronouncement

In June of 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments financial statements by requiring recognition of certain lease assets and lease liabilities that were previously classified as operating leases and recognized as outflows of resources based on the payment provisions in the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The effective date of this standard is for fiscal years beginning after June 15, 2021 and thereafter. The District Attorney implemented this standard effective January 1, 2022.

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.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

2. Cash and Certificate of Deposit

At December 31, 2022, the District Attorney had cash and a certificate of deposit as follows:

Cash—Governmental Funds	\$ 885,572
Cash—Fiduciary Funds	<u>403,585</u>
	\$ 1,289,157

These deposits are stated at cost. 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, 2022, the District Attorney’s bank balance of \$1,289,157 was not exposed to custodial credit risk in that \$500,000 was secured by federal deposit insurance and \$1,377,403 was collateralized by securities held by the pledging banks in the District Attorney’s name.

3. Receivables

	December 31, 2021	December 31, 2022
Grants	\$ 53,685	\$ 165,030
Due from other governmental entities	<u>37,767</u>	<u>30,965</u>
	\$ 91,452	\$ 195,995

4. Interfund Receivables/Payables

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General Fund	IV-D Funds	\$ 131,549
	Custodial Funds	
General Fund	Asset Forfeiture Fund	42,221
General Fund	Restitution Fund	9,711
General Fund	Worthless Checks Fund	101
General Fund	Bond Forfeiture Fund	<u>101</u>
		\$ 183,683

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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

	January 1, <u>2022</u>	<u>Additions</u>	<u>Deductions</u>	Dec 31 , <u>2022</u>
Governmental activities				
Capital assets not being depreciated				
Land and improvements	\$ 21,492	\$ -	\$ -	\$ 21,492
Other capital assets				
Building and improvements	462,197	-	-	462,197
Equipment and furniture	178,457	-	-	178,457
Vehicles	<u>350,572</u>	<u>-</u>	<u>-</u>	<u>350,572</u>
Total other capital assets	991,226	-	-	991,226
Less				
Accumulated depreciation				
Buildings and improvements	251,605	12,726	-	264,331
Equipment and furniture	135,322	9,940	-	145,262
Vehicles	<u>295,658</u>	<u>18,252</u>	<u>-</u>	<u>313,910</u>
Total accumulated depreciation	<u>682,585</u>	<u>40,918</u>	<u>-</u>	<u>723,503</u>
Other capital assets, net	<u>308,641</u>	<u>(40,918)</u>	<u>-</u>	<u>267,723</u>
Capital assets, net	\$ 330,133	\$ (40,918)	\$ -	\$ 289,215

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government – Judicial	\$ 28,192
General government – Judicial – Title IV – D	<u>12,726</u>
Total depreciation expense for governmental activities	\$ 40,918

6. Compensated Absences

Balance, beginning of year	\$ 77,783
Additions	82,871
Deductions	<u>(87,840)</u>
Balance, end of year	\$ 72,814
Due within one year	\$ 72,814

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

7. *Lease and Rental Commitments*

Interfund lease

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 \$27,182 during the year ended December 31, 2022. This transaction is eliminated in the Government-Wide Financial Statements.

Operating lease

The District Attorney entered into a lease agreement with Wells Fargo Financial Leasing, Inc. to lease certain office equipment commencing October 5, 2022. The minimum lease payment is \$1,990.12 per month for 60 months. Under the terms of the lease, additional monthly fees are charged for excess copies over designated amounts. Management estimates that no additional charges will be incurred as the usage is below the maximum allowed.

The District Attorney recognized a right of use asset and lease liability in the amount of \$101,091 at the inception of the lease. A discount rate of 7% was used to determine the present value of future expected lease payments.

Interest expense on the lease in the amount of \$1,147 was recognized as an outflow. The right of use asset of \$96,036 and lease liability of \$ 96,269 are recognized on the Statement of Net Assets.

Lease payments designated as a reduction of the lease liability for the next five years are:

	Principal	Interest
2023	\$ 17,703	\$ 6,178
2024	18,983	4,898
2025	20,356	3,526
2026	21,827	2,054
2027	17,400	511

8. *Defined Benefit Pension Plans*

The District Attorney is a participating employer in two cost-sharing defined benefit pension plans. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana, Plan A. These retirement systems are statewide cost sharing, multiple-employer defined benefit public

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

employee retirement systems and are controlled and administered by separate boards of trustees.

The District Attorney implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB 68. These standards require the District Attorney to record its proportional share of each of the pension plan’s Net Pension Liability and report the following disclosures:

Plan Descriptions

Louisiana District Attorneys’ Retirement System

Eligibility

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.

Members who joined the System before July 1, 1990

For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions are eligible to receive a normal retirement benefit equal to 3% of the member’s average final compensation for each year of creditable service multiplied by the years of membership service if they:

- have 10 or more years of creditable service and are at least age 62
- have 18 or more years of creditable service and are at least age 60
- have 23 or more years of creditable service and are at least age 55
- have 30 or more years of creditable service and are any age

Members are eligible for early retirement if they:

- have 10 or more years of creditable service and are at least age 60
- have 18 years or more of creditable service and are at least age 55

Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Members who joined the System after July 1, 1990

For member who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits of 3.5% of the member's final average compensation multiplied by years of membership service if they:

- have 10 or more years of creditable service and are at least age 60
- have 24 or more years of creditable service and are at least age 55
- have 30 or more years of creditable service at any age

Members are eligible for early retirement if they:

- have 18 or more years of creditable service and are at least age 55

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.

Disability benefits

The District Attorneys' Retirement System also provides death and disability benefits. Benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3 percent (3.5 percent for members covered under the new retirement provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor benefits

Upon the death of a member with less than 5 years of creditable services, his accumulated contributions and interest thereon are paid to his surviving spouse if he is married or to his designated beneficiary if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Withdrawal from service

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system.

Cost of living increases

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and surviving beneficiaries who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Back-DROP

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above, multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to one half of one percent. The

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the Plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Benefits and contribution rates

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 for the period January 1, 2022 through June, 30, 2022 was 9.5% percent and for the period July 1, 2022 through December 31, 2022 was 9.5%. The District Attorney's contributions for the year ended December 31, 2022 totaled \$129,825.

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

Parochial Employees' Retirement System of Louisiana, Plan A

Eligibility

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.

Retirement Benefits

The retirement allowance is equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months' salary for members hired

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

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 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.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for any member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

employment and receive a monthly service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return, or at the option of the System, the funds may be credited to the self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the State or the System, and that any returns or other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Death and Disability Benefits

A member in Plan A shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007 and has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of the Plan shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of Living Increases

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

retirees 62 and older. Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Contribution Rates

Covered employees are required to contribute 9.5% of their salary to this Plan while the employer contributed 11.5% during 2022. The District Attorney’s contributions for the year ended December 31, 2022 totaled \$129,200.

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.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources

The following schedule lists the District Attorney’s proportionate share of the Net Pension Asset (Liability) allocated by each of the pension plans as of the respective measurement dates for each plan. The District Attorney uses this measurement to record its Net Pension Asset (Liability) and associated amounts as of December 31, 2022, in accordance with GASB 68. The schedule also includes the proportionate share allocation rate used as of the respective measurement dates along with the change compared to the immediately prior measurement date. The District Attorney’s proportion of the net pension liability was based on a projection of the District Attorney’s long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined.

		Net Pension		
	Measurement	Asset (Liability)	Rate at	Increase
	<u>Date</u>	<u>Date</u>	<u>Date</u>	<u>(Decrease) to</u>
				<u>Prior Year Rate</u>
DARS	June 30, 2022	\$ (1,747,955)	1.622666%	(0.174545%)
PERS	December 31, 2021	\$ 740,472	0.157198%	0.09093%

The recognized pension expense (benefit) for each plan is as follows:

DARS	\$ 353,536
PERS	<u>(185,223)</u>
Total	\$ 168,313

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

The district reported deferred outflows of resources and deferred inflows of resources related to the pension plan as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion	\$ 14,380	\$ (109,907)
Changes in proportionate contributions	-	(214,336)
Changes in assumptions	417,767	-
Differences between expected and actual experience	168,369	(108,345)
Net difference between projected and actual earnings on pension plan investments	521,808	(640,496)
District Attorney contributions subsequent to the measurement date	<u>259,025</u>	<u>-</u>
Total	\$ 1,381,349	\$ (1,073,084)

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
DARS	\$ 1,160,789	\$ (360,321)
PERS	<u>220,560</u>	<u>(712,763)</u>
	\$ 1,381,349	\$ (1,073,084)

The District Attorney reported a total of \$259,025 as deferred outflows of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in Net Pension Liability in the year ended December 31, 2022. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

DARS	\$ 129,825
PERS	<u>129,200</u>
Total	\$ 259,025

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Deferral Period	<u>DARS</u>	<u>PERS</u>	<u>Total</u>
2023	\$ 205,635	\$ (124,667)	\$ 80,968
2024	123,417	(260,296)	(136,879)
2025	113,861	(167,787)	(53,926)
2026	<u>227,729</u>	<u>(68,652)</u>	<u>159,077</u>
Totals	\$ 670,642	\$ (621,402)	\$ 49,240

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of the measurement period for each plan are as follows:

	<u>PERS</u>	<u>DARS</u>
Valuation Date	December 31, 2021	June 30, 2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions: Expected Remaining Service Lives	4 years	5 years
Investment Rate of Return	6.40% net of expenses	6.10% net of expenses
Inflation Rate	2.30% per annum	2.20% per annum
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub 2010 Public Retirement Plans Mortality Table for General Employees multiplied by	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees, General Above-Median Healthy Retirees, and General Disabled Retirees, multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

130% for males and 125% for
Females using MP2018 scale.
Pub-2010 Public Retirement
Plans Mortality Table for
General Disabled Retirees
Multiplied by 130% for
males and 125% for females
using MP2018 scale for
disabled annuitants.

Salary Increases	4.75%	5.00%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	Only those previously granted

Rate of return

The methods used by the retirement plans in determining the long-term rate of return on pension plan investments are as follows:

PERS

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real assets	<u>2%</u>	<u>0.11%</u>
Total	<u>100%</u>	<u>4.90%</u>
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

DARS

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.69% for the year ended June 30, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	10.57%	
Fixed income	30.19%	2.95%	
Alternatives	12.67%	6.00%	
Cash	<u>.03%</u>	0.00%	
Totals (Nominal)	<u>100.00%</u>		5.01%

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Inflation	<u>2.68%</u>
Expected Arithmetic Nominal Return	<u>7.69%</u>

Discount rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS and DARS was 6.40% and 6.10% respectively for the measurement period years ended December 31, 2021 and June 30, 2022.

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District Attorney’s proportionate share of the Net Pension Liability (NPL) using the discount rate of each Retirement System as well as what the District Attorney’s proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate used by each of the Retirement Systems. Amounts in (brackets) represent a net pension asset.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
DARS			
Rates	5.10%	6.10%	7.10%
District’s Share of NPL	\$ 2,931,478	\$ 1,747,955	\$ (755,212)
PERS			
Rates	5.40%	6.40%	7.40%
District’s Share of NPL	\$ 132,012	\$ (740,472)	\$ (1,471,338)

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2022**

Notes to Basic Financial Statements

Special Funding Situation

A special funding situation is defined as circumstances in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of contributions for which the non-employer entity legally is responsible is not dependent upon one or more events unrelated to pensions or (2) the non-employer is the only entity with a legal obligation to make contributions directly to a pension plan.

Louisiana Revised Statute 16:10-11 stipulates that certain salary amounts for District Attorneys (DAs) and Assistant District Attorneys (ADAs) are payable by the State of Louisiana (State). Further, the total employer contributions allocable to that portion of the respective DAs and ADAs salaries are paid directly to DARS by the State and the allocated share of the State's net pension liability is not recognized in the District Attorney's net pension liability.

9. *On-Behalf Payments*

Rapides Parish Police Jury General Fund	\$ 873,000
Rapides Parish Police Jury Criminal Court Fund	1,300,833
Rapides Parish Police Jury Forgiveness of Accounts Payable	385,040
State of Louisiana	<u>937,373</u>
	\$ 3,496,246

10. *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.

11. *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, 2022**

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.

12. *Subsequent Events*

Management has evaluated subsequent events through the date the financial statements were available to be issued, June 26, 2023.

Required Supplementary Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2022**

Schedule I

	Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget- Positive
	Original	Final	(See Note A)	(Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fees, commissions, and fines	2,033,800	1,828,900	1,892,674	63,774
Charges for service	35,000	39,000	40,729	1,729
Rentals, leases, and royalties	36,000	24,000	27,182	3,182
Grants	-	-	-	-
Investment earnings	250	240	1,301	1,061
Miscellaneous	3,500	7,000	7,646	646
Total Revenues	2,108,550	1,899,140	1,969,532	70,392
Expenditures				
Current				
General government-judicial	2,099,600	1,727,550	1,354,276	373,274
Capital outlay - lease acquisition	5,000	-	101,091	(101,091)
Total expenditures	2,104,600	1,727,550	1,455,367	272,183
Excess of revenues over expenditures	3,950	171,590	514,165	(201,791)
Other financing sources				
Lease financing	-	-	101,091	101,091
Reduction of lease obligation			(4,822)	(4,822)
Transfers in	-	-	26	26
Transfers out	-	-	(35)	(35)
Total other financing sources	-	-	96,260	(9)
Net change in fund balances	3,950	171,590	610,425	438,835
Fund balances, beginning of year	628,160	628,160	628,160	-
Fund balances, end of year	\$ 632,110	\$ 799,750	\$ 1,238,585	\$ 438,835

Note A-Explanation of difference between revenues, expenditures and other financing sources (uses) for the general fund on a budgetary basis (Schedule H) and General Fund on a GAAP basis (Exhibit E).

Revenues

Actual (budgetary basis) "revenues" from the budgetary comparison schedule	\$ 1,969,532
Adjustments:	
The district attorney does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury	3,496,246
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances	\$ 5,465,778

Expenditures

Actual (budgetary basis) "expenditures" from the budgetary comparison schedule	\$ 1,455,367
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	3,496,246
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances	\$ 4,951,613

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, 2022**

	<u>Budgeted Amounts</u>			<i>Schedule J</i>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget- Positive (Negative)
Revenues				
Intergovernmental	\$ 650,000	\$ 708,450	\$ 703,071	\$ (5,379)
Investment earnings	-	-	-	-
Total revenues	<u>650,000</u>	<u>708,450</u>	<u>703,071</u>	<u>(5,379)</u>
Expenditures				
Current				
General government-judicial-Title IV-D	650,000	708,450	703,071	(5,379)
Capital outlay	-	-	-	-
Total expenditures	<u>650,000</u>	<u>708,450</u>	<u>703,071</u>	<u>(5,379)</u>
Excess of revenues over expenditures	-	-	-	-
Other financing uses				
Transfers out	-	-	(26)	(26)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(26)</u>	<u>(26)</u>
Net change in fund balances	-	-	(26)	(26)
Fund balances, beginning of year	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Fund balances, end of year	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>

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

**District Attorney of the Ninth Judicial District
Schedules of Required Supplementary Information - Pension
District Attorneys' Retirement System
Year ended December 31, 2022**

Schedule K

**Schedule of the Employer's Proportionate Share
of the Net Pension Liability**

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	1.62267%	1,747,955	1,196,255	146%	122.5%
2021	1.79721%	319,961	2,024,398	16%	103.3%
2020	1.85226%	1,467,492	2,136,979	69%	117.8%
2019	1.87192%	602,203	2,146,065	28%	93.1%
2018	2.31860%	746,107	1,744,664	43%	92.9%
2017	2.05163%	553,369	1,870,516	30%	93.6%
2016	2.46700%	472,202	1,861,630	25%	95.0%
2015	2.05562%	110,727	1,833,675	6%	98.5%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

Schedule of Employer Contributions

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2022	\$ 129,825	\$ 129,825	-	\$ 1,196,255	10.9%
2021	91,039	91,039	-	2,024,398	4.5%
2020	58,637	58,637	-	2,136,979	2.7%
2019	38,570	38,570	-	2,146,065	1.8%
2018	9,013	9,013	-	1,744,664	0.5%
2017	60,201	60,201	-	1,870,516	3.2%
2016	92,458	92,458	-	1,861,630	5.0%
2015	126,133	126,133	-	1,833,675	6.9%

*Amounts presented were determined as of the end of the fiscal year.

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the year ended June 30, 2022

Changes of Assumptions

There were no changes of benefit assumptions for the year ended June 30, 2022

**District Attorney of the Ninth Judicial District
Schedules of Required Supplementary Information - Pension
Parochial Employees' Retirement System
Year ended December 31, 2022**

Schedule L

**Schedule of the Employer's Proportionate Share
of the Net Pension Liability**

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.15720%	\$ (740,472)	1,193,181	-62%	90.5%
2021	0.24813%	(435,068)	1,214,489	-36%	96.2%
2020	0.30981%	14,584	1,425,201	1%	99.9%
2019	0.30328%	1,346,066	1,420,680	95%	88.9%
2018	0.24104%	(178,909)	1,555,880	-11%	102.0%
2017	0.26148%	538,512	1,635,875	33%	94.1%
2016	0.21614%	568,937	1,428,654	40%	92.2%
2015	0.13525%	36,979	1,418,845	3%	99.1%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

Schedule of Employer Contributions

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2022	\$ 129,200	\$ 129,200	-	1,193,181	10.8%
2021	203,013	203,013	-	1,214,489	16.7%
2020	225,913	225,913	-	1,425,201	15.9%
2019	214,411	214,411	-	1,420,680	15.1%
2018	185,453	185,453	-	1,555,880	11.9%
2017	201,590	201,590	-	1,635,875	12.3%
2016	179,691	179,691	-	1,428,654	12.6%
2015	197,338	197,338	-	1,418,845	13.9%

*Amounts presented were determined as of the end of the fiscal year.

*This schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.*

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2021

Changes of Assumptions

There were no changes of benefit assumptions for the year ended December 31, 2021

Supplementary Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
Year Ended December 31, 2022**

Schedule M

Agency Head Name: J. Phillip Terrell, Jr.

Purpose	Amount
Salary	\$ 209,278
Benefits-retirement	19,882
Vehicle provided by government (fuel & insurance)	4,001
Conferences	10,063
Special meals	1,612
Registration fees	702
Per diem	599
Other	<u>1,976</u>
Total	<u>\$ 248,113</u>

See independent auditor's report.

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)
Date that reporting period ended (mm/dd/yyyy)

District Attorney for the 9th Judicial District
1322
Saturday, December 31, 2022

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples

First Six Month Period Ended 06/30/2022	Second Six Month Period Ended 12/31/2022
--	---

Cash Basis Presentation

10. Receipts From: (Must include one agency name and one collection type - see below - on each line)

<i>Rapides Parish Sheriff, Criminal Court Costs</i>	44,342	28,438
<i>Rapides Parish Sheriff, Fines</i>	18,758	14,573
<i>Rapides Parish Sheriff, 2% Bond Premium Fee</i>	62,437	47,330
<i>Rapides Parish Sheriff, Bond Assessment Fee</i>	8,162	8,205
Subtotal Receipts	133,699	98,546

11. Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

-	-
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Collection Types to be used in the "Receipts From:" section above	
a	Civil Fees
b	Bond Fees
c	Asset Forfeiture/Sale
d	Pre-Trial Diversion Program Fees
e	Criminal Court Costs/Fees
f	Criminal Fines - Contempt
g	Criminal Fines - Other
h	Restitution
i	Probation/Parole/Supervision Fees
j	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
k	Interest Earnings on Collected Balances
l	Other (do not include collections that fit into more specific categories above)

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	District Attorney for the 9th Judicial District
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1322
Date that reporting period ended (mm/dd/yyyy)	12/31/2022

	First Six Month Period Ended	Second Six Month Period Ended
	06/30/2022	12/31/2022

Cash Basis Presentation

1. Beginning Balance of Amounts Collected (i.e. cash on hand)	157,816	176,924
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2. Add: Collections

a Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
b Bond Fees	2,220	-
c Asset Forfeiture/Sale	160,422	437,703
d Pre-Trial Diversion Program Fees	-	-
e Criminal Court Costs/Fees	-	-
f Criminal Fines - Contempt	-	-
g Criminal Fines - Other	-	-
h Restitution	8,840	40,479
i Probation/Parole/Supervision Fees	-	-
j Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
k Interest Earnings on Collected Balances	53	74
l Other (do not include collections that fit into more specific categories above)	1,200	1,400
m Subtotal Collections	172,735	479,656

3. Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)

<i>Rapides Parish Sheriff's Office - Bond Fees</i>	-	555
<i>Rapides Parish Police Jury - Bond Fees</i>	-	555
<i>Ninth Judicial Indigent Defender - Bond Fees</i>	-	444
<i>Rapides Parish Police Jury - Asset Forfeiture</i>	22,537	36,891
<i>Alexandria Police Department - Asset Forfeiture</i>	-	-

Rapides Parish Sheriff's Office - Asset Forfeiture	4,296	-
Woodworth Police Department - Asset Forfeiture	-	-
Louisiana District Attorney Association - Asset Forfeiture	1,127	1,844
Rapides Parish Clerk of Court - Asset Forfeiture	6,657	8,664
Pineville Police Department - Asset Forfeiture	-	200
McNary Police Department - Asset Forfeiture	-	-
Rapides Parish Sheriff's Office RADE - Asset Forfeiture	63,316	106,373
Ball Police Department - Asset Forfeiture	-	33
Boyce Police Department - Asset Forfeiture	-	3,613

4. Less: Amounts Retained by Collecting Agency

a Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
b Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
c Amounts "Self-Disbursed" to Collecting Agency - Bond Fees	-	665
Amounts "Self-Disbursed" to Collecting Agency - Asset Forfeiture	21,410	35,046

5. Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

a Civil Fee Refunds	-	-
b Bond Fee Refunds	-	-
c Restitution Payments to Individuals (additional detail is not required)	1,250	41,468
d Other Disbursements to Individuals (additional detail is not required)	33,034	21,730
e Payments to 3rd Party Collection/Processing Agencies	-	1,575

6. Subtotal Disbursements/Retainage	153,627	259,656
--	---------	---------

7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	176,924	396,924
---	---------	---------

Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is

8. included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-
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9. Other Information:

a Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
b Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

**Other Reports Required by *Government Auditing
Standards* and Uniform Guidance**



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Beyond the Numbers

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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 J. Phillip Terrell, Jr.
District Attorney of the Ninth Judicial District
Rapides 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 Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2022, 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 26, 2023.

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 opinion 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2022-001, that we consider 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 of 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 did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management's Response to Findings

The District Attorney's response to the finding identified in our audit is described in the accompanying Management's 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 to 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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Oestriecher & Company

OESTRIECHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

June 26, 2023

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2022**

Section I-Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unqualified
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> No
Noncompliance material to the financial statements?	<u> </u> Yes <u> X </u> No
Management’s Corrective Action Plan	See Attached
Management’s Summary Schedule of Prior Audit Findings	See Attached
Memorandum of Recommendations and Other Comments	None Issued

Section II-Findings and Questioned Costs for Financial Statements

Finding 2022-001

Statement of condition – The District Attorney does not have adequate segregation of duties within the administrative office.

Criteria – A system of internal control procedures requires a segregation of duties so that no individual handles a transaction from start to finish.

Effect of condition – Lack of oversight could lead to improperly recorded transactions.

Cause of condition – There is only a small number of financial personnel employed by the District Attorney.

Recommendation – Management should monitor the assignment of duties to ensure there is as much segregation of duties as possible.

Questioned costs – None

Section III – Findings and Questioned Costs for Federal Awards

No findings or questioned costs were reported.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Management’s Corrective Action Plan
Year Ended December 31, 2022**

The District Attorney of the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2022.

Independent Public Accounting Firm:

Oestrieche & Company, CPAs
4641 Windermere Place
Alexandria, LA 71303
318-448-3556

Auditee Contact Person:

J. Phillip Terrell, Jr.
District Attorney of the Ninth
Judicial District
PO Box 7358
Alexandria, LA 71306
318-473-6650

Audit Period: January 1, 2022 through December 31, 2022

The finding from the Schedule of Findings and Questioned Costs are discussed below. The finding is numbered consistently with the number assigned in the Schedule.

Finding 2022-001

The District Attorney does not have adequate segregation of duties within the administrative office.

Planned corrective action – While management understands the nature of the finding and the necessity of hiring additional qualified personnel, the benefits of hiring additional qualified personnel do not outweigh the costs.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022**

Section I – Internal Control and Compliance Material to the Financial Statements

Finding 2021-001

The District Attorney does not have adequate segregation of duties within the administrative office.

Planned corrective action – Condition is not resolved. See Finding 2022-001

Finding 2021-002

Multiple vendor invoices and receipts related to credit card charges were not available for inspection by the auditor.

Planned corrective action – Condition is resolved.

Finding 2021-003

A reimbursement for lodging was overpaid in the amount of \$1,279.72

Planned corrective action – Condition is resolved.

Finding 2021-004

An entity credit card was used to make a personal purchase of \$367.54. The funds were reimbursed the same month the transaction occurred.

Planned corrective action – Condition is resolved.

Section II – Internal Control and Compliance Material to Federal Awards

None reported

Section III – Federal Awards Findings and Questioned Cost

None reported

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable J. Phillip Terrell Jr. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The District Attorney of the Ninth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Ninth Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
Finding: No exceptions noted
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
Finding: No exceptions noted
 - iii. ***Disbursements***, including processing, reviewing, and approving.
Finding: No exceptions noted

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
Finding: No exceptions noted
- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
Finding: No exceptions noted
- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Finding: No exceptions noted
- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Finding: No exceptions noted
- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Finding: No exceptions noted
- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Finding: No exceptions noted
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Finding: No debt service agreements

- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Finding: No exceptions noted

- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Finding: No exceptions noted

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Finding: No board or finance committee

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Finding: No board or finance committee

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Finding: No board or finance committee

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Finding: No board or finance committee

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
Finding: No exceptions noted
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
Finding: No exceptions noted
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
Finding: No exceptions noted

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
Finding: No exceptions noted
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

- i. Employees responsible for cash collections do not share cash drawers/registers;
Finding: No exceptions noted
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
Finding: No exceptions noted
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
Finding: No exceptions noted
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
Finding: No exceptions noted
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
Finding: No exceptions noted
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
Finding: No exceptions noted
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
Finding: No exceptions noted
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
Finding: No exceptions noted

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Finding: One deposit selected for testing was made 6 business days after collection. This deposit was for \$300.

Management's Response: In the future, all deposits greater than \$100 will be made within one business day.

- v. Trace the actual deposit per the bank statement to the general ledger.

Finding: No exceptions noted

5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Finding: No exceptions noted

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

Finding: No exceptions noted

- ii. At least two employees are involved in processing and approving payments to vendors;

Finding: No exceptions noted

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

Finding: No exceptions noted

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

Finding: The employee responsible for processing payments also mails the signed checks.

Management's Response: Due to the limited number of employees, all transactions are reviewed by a member of management who is not responsible for processing payments.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Finding: No exceptions noted

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

Finding: No exceptions noted

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Finding: No exceptions noted

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Finding: No exceptions noted

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Finding: No exceptions noted

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Finding: No exceptions noted

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Finding: No exceptions noted

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Finding: One item selected for testing did not have the original itemized receipt. This transaction totaled \$79.16.

Management’s Response: In the future, all original itemized receipts will be maintained for card transactions.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

Finding: Three of the transactions tested paid per diem/mileage rates that were above the rates established by either the State of Louisiana or the U.S. General Service Administration. The cumulative amount that exceeded the GSA rate for these three transactions was \$146.96.

Management's Response: In the future, per diem/mileage rates will be compared to the U.S. General Services Administration prior to being issued to employees.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

Finding: No reimbursements using actual costs

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

Finding: No exceptions noted

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Finding: No exceptions noted

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

Finding: No exceptions noted

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

Finding: No exceptions noted

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Finding: No exceptions noted

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Finding: No exceptions noted

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Finding: No exceptions noted

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Finding: No exceptions noted

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

Finding: No exceptions noted

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

Finding: No exceptions noted

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Finding: No exceptions noted

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

Finding: No exceptions noted

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Finding: No exceptions noted

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Finding: No exceptions noted

- b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Finding: No exceptions noted

23. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Finding: No exceptions noted

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Finding: No debt service

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Finding: No debt service

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Finding: No exceptions noted

- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Finding: No exceptions noted

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

Finding: We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Finding: We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Finding: We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Finding: No exceptions noted

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Finding: No exceptions noted

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Finding: No exceptions noted

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

Finding: No exceptions noted

- ii. Number of sexual harassment complaints received by the agency;

Finding: No exceptions noted

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Finding: No exceptions noted

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Finding: No exceptions noted

- v. Amount of time it took to resolve each complaint.

Finding: No exceptions noted

We were engaged by the District Attorney of the Ninth Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent District Attorney of the Ninth Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Oestrieher & Company

OESTRIEHER & COMPANY
Certified Public Accountants
Alexandria, Louisiana

June 26, 2023