



March 3, 2021

To the users of this report:

The Louisiana Legislative Auditor (LLA), pursuant to the Audit Law of the State of Louisiana, is issuing the compilation report of the District Attorney's Community Assistance Foundation (Foundation) for the fiscal year ended December 31, 2018.

The compilation report, prepared by a contracted accountant, was not issued by the LLA when originally received because the LLA was performing an investigation related to the Foundation and the District Attorney of the Fourteenth Judicial District. On February 25, 2021, the LLA issued its investigative report, which included the following findings:

- District Attorney Transferred Funds Received by His Office to a Nonprofit Corporation;
- Certain District Attorney Employees Performed Foundation and Campaign Activities During Work Hours;
- Funds Used for Personal Benefit;
- District Attorney Improperly Modified Court-Ordered Conditions of Misdemeanor Probation by Allowing Defendants to Buyout Community Service Hours;
- District Attorney Failed to Disclose Relationship with the Foundation; and
- Failure to Properly Account for Community Service Buyouts May Have Resulted in Materially Misstated Financial Statements

A copy of the investigative report may be found at the following link:

[http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/\\$FILE/00022D5A.pdf?OpenElement&.7773098](http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/$FILE/00022D5A.pdf?OpenElement&.7773098)

If you need further assistance regarding the compilation report, please contact Bradley D. Cryer, Director of Local Government Services at bcryer@lla.la.gov or (225) 339-3880. If you need assistance regarding the investigative report, please contact Roger W. Harris, Director of Investigative Audit at rharris@lla.la.gov or (225) 339-3851.

Sincerely,

A handwritten signature in blue ink that reads "Thomas H. Cole".

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor

FINANCIAL STATEMENTS AND INDEPENDENT
ACCOUNTANTS' COMPILATION REPORT

DISTRICT ATTORNEY'S COMMUNITY ASSISTANCE FOUNDATION
(A Quasi-Public Agency)
December 31, 2018 and 2017

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
District Attorney's Community Assistance Foundation
Lake Charles, Louisiana

Management is responsible for the accompanying financial statements of the District Attorney's Community Assistance Foundation (a quasi-public agency), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District Attorney's Community Assistance Foundation financial position, statement of activities, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information contained in the schedule of compensation, benefits and other payments to agency head is for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Langley, Williams & Co., LLP

Lake Charles, LA
November 26, 2019

District Attorney's Community Assistance Foundation
 STATEMENTS OF FINANCIAL POSITION
 December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Current assets		
Cash on hand and in bank	\$ 95,898	\$ 112,448
Gift cards	39,024	61,099
Total current assets	<u>134,922</u>	<u>173,547</u>
Equipment, net of accumulated depreciation of \$4,421 and \$3,229 in 2018 and 2017, respectively	<u>1,789</u>	<u>2,981</u>
Total assets	<u><u>\$ 136,711</u></u>	<u><u>\$ 176,528</u></u>
<u>LIABILITIES AND NET POSITION</u>		
Net position		
Investment in capital assets	\$ 1,789	\$ 2,981
Unrestricted	<u>134,922</u>	<u>173,547</u>
	<u>136,711</u>	<u>176,528</u>
Total liabilities and net position	<u><u>\$ 136,711</u></u>	<u><u>\$ 176,528</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation
 STATEMENTS OF ACTIVITIES
 For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Revenue and support		
Program service fees through gift cards	\$ 56,857	\$ 83,379
Contributions	2,000	24,084
Total revenue and support	<u>58,857</u>	<u>107,463</u>
Expenses		
Grant and similar amounts paid	85,875	107,640
Disaster relief expenses	-	19,181
Community assistance	399	-
Insurance	2,093	2,093
Event supplies	426	36
Office supplies	73	-
Printing and publications	-	331
Contracted services	8,068	1,815
Travel and meals	661	944
	<u>97,595</u>	<u>132,040</u>
(Expenses in Excess of Revenues)	(38,738)	(24,577)
Other income (expenses)		
Investment income	113	108
Depreciation	(1,192)	(1,987)
	<u>(1,079)</u>	<u>(1,879)</u>
CHANGE IN NET ASSETS	<u>(39,817)</u>	<u>(26,456)</u>
Net position at the beginning of period	176,528	202,984
NET POSITION AT END OF PERIOD	<u><u>\$ 136,711</u></u>	<u><u>\$ 176,528</u></u>

See accountants' compilation report.

District Attorney's Community Assistance Foundation
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flow from operating activities:		
Change in net position	\$ (39,817)	\$ (26,456)
Adjustments to reconcile changes in net position to net cash provided by (used in) operating activities:		
Depreciation	1,192	1,987
Changes in operating assets and liabilities:		
Decrease in gift cards	<u>22,075</u>	<u>69,711</u>
Net cash provided by operating activities	(16,550)	45,242
Cash flows used in investing activities:		
Purchase of equipment	<u>-</u>	<u>-</u>
Net cash used by investing activities	<u>-</u>	<u>-</u>
NET CHANGE IN CASH	(16,550)	45,242
CASH AT BEGINNING OF PERIOD	<u>112,448</u>	<u>67,206</u>
CASH AT END OF PERIOD	<u><u>\$ 95,898</u></u>	<u><u>\$ 112,448</u></u>

See accountants' compilation report.

SUPPLEMENTAL INFORMATION

District Attorney's Community Assistance Foundation
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
For the Years Ended December 31, 2018 and 2017

Agency Head Name: John DeRosier

<u>Purpose</u>	<u>2018</u>	<u>2017</u>
Salary	\$ 0	\$ 0
Benefits	0	0
Per Diem	0	0
Other	0	0
	<u>\$ 0</u>	<u>\$ 0</u>

See accountants' compilation report.