

**North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana**

Financial Statements With Auditor's Report

As of and For the Year Ended December 31, 2023

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

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Independent Auditors' Report

To the Members of the
Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund of the North Louisiana Criminalistics Laboratory Commission (the "Commission") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of North Louisiana Criminalistics Laboratory Commission, as of December 31, 2023, and the respective changes in financial position thereof 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* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Louisiana Criminalistics Laboratory Commission 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 the 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 North Louisiana Criminalistics Laboratory Commission'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.

Auditors' 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 GAAS and *Government 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 judgement 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 judgement 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 North Louisiana Criminalistics Laboratory Commission'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 North Louisiana Criminalistics Laboratory Commission'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 management's discussion and analysis and pages 4 – 9, budgetary comparison information on pages 34 – 35, the Schedule of Contributions on page 37, and the Schedule of Proportionate Share of Net Pension Liability (Asset) on page 36, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

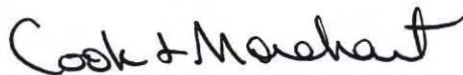
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements. The

accompanying other supplementary information listed in the table of contents as Schedule of Compensation, Benefits, and Other Payments to Agency Head and shown on pages 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 Schedule of Compensation, Benefits, and Other Payments to Agency Head, shown on page 38 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the Commission prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedule, Justice System Funding Schedule, shown on pages 39 – 43, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The schedule is presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Justice System Funding Schedule, shown on pages 39 – 43, is fairly stated in all material respects, in relation to the 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 27, 2024, on our consideration of North Louisiana Criminalistics Laboratory Commission'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 North Louisiana Criminalistics Laboratory Commission'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 North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
June 27, 2024

NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of North Louisiana Criminalistics Laboratory Commission's financial performance provides an overview of the North Louisiana Criminalistics Laboratory Commission's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the Commission's financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

The North Louisiana Criminalistics Laboratory Commission's net position increased by \$412,459 or 1%.

The North Louisiana Criminalistics Laboratory Commission's total revenues were \$7,372,303 in 2023 compared to \$6,432,612 in 2022; this increase is due to increase in court fees, interest income, and gain on sale of assets.

During the year ended December 31, 2023, the North Louisiana Criminalistics Laboratory Commission had total expenses, excluding depreciation of \$6,060,419, compared to \$4,521,245 in 2022.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10 and 11) provide information about the activities of the North Louisiana Criminalistics Laboratory Commission as a whole and present a longer-term view of the Commission's finances. Fund financial statements start on page 12. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the North Louisiana Criminalistics Laboratory Commission's operations in more detail than the government-wide statements by providing information about the North Louisiana Criminalistics Laboratory Commission's most significant funds.

Reporting the North Louisiana Criminalistics Laboratory Commission as a Whole

Our analysis of the North Louisiana Criminalistics Laboratory Commission as a whole begins on page 10. One of the most important questions asked about the North Louisiana Criminalistics Laboratory Commission's finances is "Is the North Louisiana Criminalistics Laboratory Commission as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the funds maintained by the North Louisiana Criminalistics Laboratory Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector

companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the North Louisiana Criminalistics Laboratory Commission's *net position* and changes in it. You can think of the North Louisiana Criminalistics Laboratory Commission's net position – the difference between assets and liabilities – as one way to measure the North Louisiana Criminalistics Laboratory Commission's financial health, or *financial position*. Over time, *increases* or *decreases* in the North Louisiana Criminalistics Laboratory Commission's net position is one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Commission.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the North Louisiana Criminalistics Laboratory Commission as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the North Louisiana Criminalistics Laboratory Commission are reported here which consists primarily of personal services, materials and supplies, contractual and other services, and other program services. Grants and court fees finance most of these activities.

Reporting the Commission's Most Significant Funds

Our analysis of the major funds maintained by the North Louisiana Criminalistics Laboratory Commission begins on page 12. The fund financial statements begin on page 12 and provide detailed information about the most significant funds maintained by the North Louisiana Criminalistics Laboratory Commission– not the North Louisiana Criminalistics Laboratory Commission as a whole. The North Louisiana Criminalistics Laboratory Commission's *governmental funds* use the following accounting approaches:

Governmental funds – All of the North Louisiana Criminalistics Laboratory Commission's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the North Louisiana Criminalistics Laboratory Commission's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain North Louisiana Criminalistics Laboratory Commission expenses. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in a reconciliation at the bottom of the fund financial statements.

THE NORTH LOUISIANA CRIMINALISTICS LABORATORY COMMISSION AS A WHOLE

The North Louisiana Criminalistics Laboratory Commission’s total net position changed from a year ago, increasing from \$26,513,351 to \$26,925,810. Our analysis below will focus on key elements of the total governmental funds for the years ended December 31, 2023 and 2022.

Table 1
Net Position

	Governmental Activities	
	2023	2022
Current and other assets	\$ 3,422,303	\$ 4,079,995
Capital assets	23,486,006	23,932,146
Total assets	<u>26,908,309</u>	<u>28,012,141</u>
Deferred outflows of resources		
- pension related	<u>1,834,254</u>	<u>504,366</u>
Current liabilities	188,103	184,627
Long-term liabilities	<u>1,426,219</u>	<u>79,197</u>
Total liabilities	<u>1,614,322</u>	<u>263,824</u>
Deferred inflows of resources		
- pension related	<u>202,431</u>	<u>1,739,332</u>
Net position:		
Net investment in capital assets	23,426,445	23,869,943
Unrestricted	<u>3,499,365</u>	<u>2,643,408</u>
Total net position	<u>\$ 26,925,810</u>	<u>\$ 26,513,351</u>

Net position of the North Louisiana Criminalistics Laboratory Commission’s governmental activities increased by \$412,459 or 1%. Unrestricted net assets, the part of net assets that can be used to finance North Louisiana Criminalistics Laboratory Commission expenses without constraints or other legal requirements, increased from \$2,643,408 at December 31, 2022 to \$3,499,365 at December 31, 2023. This increase is due to an increase in court fees, interest income, and gain on sale of assets.

Table 2
Change in Net Position

	Governmental Activities	
	2023	2022
Revenues		
Program Revenues		
Capital grants and contributions	\$ 131,753	\$ 109,807
Operating grants and contributions	2,487,295	2,497,959
Court fees:		
District courts	1,343,699	1,149,138
City courts	685,361	827,087
Mayor courts	803,473	666,705
Other court fees	211,240	50,299
Bond fees	82,901	70,263
Fees Act 432	1,029,190	967,940
Fees for service - toxicology and drug chemistry	96,050	74,395
Rental Income	4,025	
General Revenues		
Gain on sale of assets	427,063	
Interest income	52,140	4,625
Miscellaneous revenues	18,113	14,394
Total revenues	<u>7,372,303</u>	<u>6,432,612</u>
Expenses		
Operations - criminalistics laboratory	<u>6,959,844</u>	<u>5,424,251</u>
Increase (decrease) in net position	<u><u>\$ 412,459</u></u>	<u><u>\$ 1,008,361</u></u>

Total revenues increased \$939,691 or 15% from total revenues in the year ended December 31, 2022 of \$6,432,612 to total revenues of \$7,372,303 in the year ended December 31, 2023. This increase is due to a increase in court fees, interest income, and gain on sale of assets.

THE COMMISSION'S FUNDS

As the Commission completed the year, its governmental funds (as presented in the balance sheet on page 12) reported a *combined* fund balance of \$2,967,667, which is higher than last year's fund balance of \$1,815,321. This increase is due an increase of court fees, interest income, and proceeds from sale of assets.

General Fund Budgetary Highlights

The Commission adopted a budget for its General Fund for the year ended December 31, 2023. There was one amendment to the budget during the year. The Commission's budgetary comparison is presented as required supplementary information and shown on page 34. Highlights for the year are as follows:

- Actual revenues were slightly lower than budgeted amounts, due to less court fees being received by year-end than originally anticipated.
- Actual expenses were slightly lower than budgeted amounts.

The Commission's General Fund balance of \$2,967,667 reported on page 13 differs from the General Fund's *budgetary* fund balance of \$2,363,515 reported in the budgetary comparison schedule on page 34. This is primarily due to the Commission budgeting on the cash basis of accounting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of December 31, 2023 and 2022, the North Louisiana Criminalistics Laboratory Commission had invested \$23,486,006 and \$23,932,146, respectively, in capital assets.

Table 3
Capital Assets At Year End
(Net of Depreciation)

	2023	2022
Land	\$ 76,161	\$ 76,161
Buildings	21,434,125	22,075,103
Lab and office equipment	1,616,166	1,397,425
Furniture and fixtures	337,097	349,480
Leased assets	22,457	33,977
Total	<u>\$ 23,486,006</u>	<u>\$ 23,932,146</u>

This year's major additions included:

Lab and office equipment	<u>\$ 453,285</u>	<u>\$ 101,948</u>
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More detailed information about the capital assets are presented in Note 6 to the financial

Debt Administration

Long-term liabilities of the Commission are summarized as follows:

Table 4
Long-term Liabilities at Year End

	Governmental Activities	
	2023	2022
Leased assets - equipment	\$ 30,766	\$ 41,939
Net pension liability	1,365,320	
Compensated absences	30,133	37,258
Total	<u>\$ 1,426,219</u>	<u>\$ 79,197</u>

More detailed information about the long-term liabilities is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The North Louisiana Criminalistics Laboratory Commission's management considered many factors when setting a fiscal year December 31, 2024 budget. Amounts available for appropriation and expenditures are expected to remain consistent with 2023.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the North Louisiana Criminalistics Laboratory Commission and to show the North Louisiana Criminalistics Laboratory Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of the North Louisiana Criminalistics Laboratory Commission at 1630 Tulane Avenue, Shreveport, Louisiana 71103.

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Statement of Net Position
 December 31, 2023

	Governmental Activities
ASSETS	
Cash	\$ 492,223
Investments	2,037,649
Receivables	650,094
Lease receivable	37,600
Prepaid expenses	204,737
Capital assets	
Non-depreciable	76,161
Depreciable (net)	23,409,845
Total assets	26,908,309
DEFERRED OUTFLOWS OF RESOURCES - Pension Related	1,834,254
LIABILITIES	
Accounts payable	53,875
Accrued liabilities	134,228
Long-term liabilities:	
Due within one year	40,607
Due in more than one year	1,385,612
Total liabilities	1,614,322
DEFERRED INFLOWS OF RESOURCES	
Pension related	164,831
Leased space	37,600
Total deferred inflows of resources	202,431
NET POSITION	
Net investment in capital assets	23,426,445
Unrestricted	3,499,365
Total net position	\$ 26,925,810

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

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Statement of Activities
 For the Year Ended December 31, 2023

	Governmental Activities
Expenses:	
Operations - criminalistics laboratory	\$ 6,959,844
Total expenses	6,959,844
Program revenues:	
Charges for services:	
Court fees:	
District courts	1,343,699
City courts	685,361
Mayor courts	803,473
Other court fees	211,240
Bond fees	82,901
Fees Act 432	1,029,190
Fees for service - toxicology and drug chemistry	96,050
Rental income	4,025
Operating grants and contributions	2,487,295
Capital grants and contributions	131,753
Total program revenues	6,874,987
Net program revenues (expenses)	(84,857)
General revenues	
Gain on sale of assets	427,063
Interest income	52,140
Miscellaneous	18,113
Total general revenues	497,316
Change in net position	412,459
Net position - beginning	26,513,351
Net position - ending	\$ 26,925,810

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

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Balance Sheet
 Governmental Fund
 December 31, 2023

	General Fund
Assets	
Cash	\$ 492,223
Investments	2,037,649
Receivables	650,094
Lease receivable	37,600
Total assets	\$ 3,217,566
Liabilities	
Accounts payable	\$ 53,875
Accrued liabilities	134,228
Total liabilities	188,103
Deferred inflows of resources	
Leases	37,600
Unavailable revenue	24,196
Total deferred inflows of resources	61,796
Fund balance	
Unassigned	2,967,667
Total liabilities and fund balance	\$ 3,217,566
Total fund balance - governmental fund	\$ 2,967,667
Amounts reported for governmental activities in the statement of net position are different because:	
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	204,737
Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.	
Net pension liability	(1,365,320)
Compensated absences	(30,133)
Lease liability	(30,766)
Deferred inflows - pension related	(164,831)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	23,486,006
Other long-term assets and other amounts are not available to pay for current period expenditures and therefore are not available in the fund statements	
Unavailable revenue	24,196
Deferred outflows - pension related	1,834,254
Net position of governmental activities	\$ 26,925,810

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

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund
 For the Year Ended December 31, 2023

	<u>General Fund</u>
Revenues	
Court fees:	
District courts	\$ 1,343,699
City courts	687,113
Mayor courts	811,400
Other court fees	202,100
Intergovernmental	2,625,895
Bond fees	82,163
Fees Act 432	1,028,805
Charges for service	96,050
Rent revenue	4,025
Interest income	52,140
Miscellaneous	18,113
Total revenues	<u>6,951,503</u>
Expenditures	
Operations:	
Auto expense	16,041
Building maintenance	378,785
Freight	3,526
Insurance - general	173,912
Insurance - health	251,774
Laboratory equipment maintenance	285,628
Laboratory supplies	169,039
Professional fees	280,386
Office supplies	76,850
DNA	1,004,712
Other services	3,456
Retirement expense	276,653
Salaries	2,399,393
Payroll taxes	36,412
Training	77,340
Travel	35,680
Utilities	364,657
Miscellaneous	9,254
Capital outlay	453,285
Total expenditures	<u>6,296,783</u>
Excess (deficiency) of revenues over (under) expenditures	654,720
Other financing sources	
Proceeds from insurance	70,563
Proceeds from sale of assets	427,063
Total other financing sources	<u>497,626</u>
Net change in fund balance	1,152,346
Fund balance, beginning of year	<u>1,815,321</u>
Fund balance, end of year	<u>\$ 2,967,667</u>

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

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in
 Fund Balance of the Governmental Fund to the Statement of Activities
 For the Year Ended December 31, 2023

Net change in fund balance - total governmental fund	\$ 1,152,346
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.</p>	20,519
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>	
Compensated absences	7,124
Pension expense - decrease	(326,302)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
Unavailable revenue	(39,316)
Non-employer contributions to cost-sharing pension plan	33,055
<p>Debt/lease proceeds provide current financial resources to governmental funds, but issuing debt/leases increases long-term liabilities in the statement of net assets.</p>	
Payments on lease liabilities	11,173
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which depreciation/amortization expense (\$899,425) exceeded capital outlays (\$453,285) in the current period.</p>	(446,140)
Change in net position of governmental activities	\$ 412,459

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023

INTRODUCTION

The North Louisiana Criminalistics Laboratory Commission (the Commission) was created in accordance with Louisiana Revised Statutes 40:2261–2266.3, for crime detection, prevention, investigation and other related activities in connection with criminal investigations. The Laboratory Commission serves the Louisiana parishes of Avoyelles, Bienville, Bossier, Caddo, Caldwell, Catahoula, Claiborne, Concordia, Desoto, East Carroll, Franklin, Grant, Jackson, LaSalles, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, Tensas, Union, Vernon, Webster, West Carroll and Winn.

The membership of the Commission consists of the coroner, sheriff, and Commission attorney of the parish in which the Commission is domiciled, which is Caddo Parish, to serve during their elective terms of office, together with one person from each of the twenty-nine (29) parishes which the Commission serves. Those persons are appointed by the respective governing authorities of the parishes and serve for a period of two years or until a successor is appointed. The Commissioners serve without pay.

(1) Summary of Significant Accounting Policies

The North Louisiana Criminalistics Laboratory Commission's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the North Louisiana Criminalistics Laboratory Commission are discussed below.

A. Reporting Entity

Louisiana Revised Statute 40:2265 states that the Commission is created as a body politic with the right to sue and be sued, acquire any and all property necessary for its operations, to incur debt, to accept gifts and donations, and to establish rules and regulations for the conduct of its affairs. For those reasons and due to the nature of its operations covering twenty-nine (29) parishes, the Commission is considered a legally separate local public entity and it is not considered a component unit of any parish or other local government.

B. Basic Financial Statements – Government-Wide Statements

The North Louisiana Criminalistics Laboratory Commission's basic financial statements include both government-wide (reporting the funds maintained by the North Louisiana Criminalistics Laboratory Commission as a whole) and fund financial statements (reporting the North Louisiana Criminalistics Laboratory Commission's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The North Louisiana Criminalistics Laboratory Commission's general fund is classified as governmental activities. The North Louisiana Criminalistics Laboratory Commission does not have any business-type activities.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables. The North Louisiana Criminalistics Laboratory Commission's net position is reported in two parts – net investment in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the North Louisiana Criminalistics Laboratory Commission's functions. The functions are supported by general government revenues and program revenues consisting of fees and fines remitted by the various courts, operating grants and contributions, including non-employer contributions to cost sharing pension plan, and capital grants and contributions. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. The net costs (by function) are covered by general revenues.

This government-wide focus is more on the sustainability of the North Louisiana Criminalistics Laboratory Commission as an entity and the change in the North Louisiana Criminalistics Laboratory Commission's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the North Louisiana Criminalistics Laboratory Commission are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the North Louisiana Criminalistics Laboratory Commission:

Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the North Louisiana Criminalistics Laboratory Commission:

- a. General funds are the general operating funds of the North Louisiana Criminalistics Laboratory Commission. They are used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Commission's general fund was determined to be a major fund.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

D. Basis of Accounting

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

1. Accrual:

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

The Commission's primary revenue source consists of fees assessed in accordance with Louisiana Revised Statute 40:2264 on criminal cases prosecuted under state statutes, parish ordinances, or city ordinances in any mayor's, city, or district court of the State of Louisiana sitting within a parish served by the Commission. The fees are assessed in accordance with fee schedule as listed in Louisiana Revised Statute 40:2264 and vary per case depending on the type of offense. Revenue is recorded based upon the period collected by various courts. Interest income is recorded when earned. Donations are recorded when received in cash, because they are generally not measurable until actually received. Federal and state grants are recorded when the Commission is entitled to the funds.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

E. Budgets

The System Director and Accountant prepare a proposed budget and do the following:

- (1) Submit it to the Board of Commissioners for approval.
- (2) Submit it to all governing authorities of the parishes which the Commission serves in order to obtain at least a majority approval.
- (3) All budgetary appropriations lapse at the end of each fiscal year.
- (4) The basis of accounting applied to budgetary data is presented on the cash basis of accounting.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in petty cash, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, or money market accounts with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

- G. Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost, which approximates market.

H. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 – 40 years
Vehicles	10 – 15 years
Equipment	5 – 35 years
Furniture / Fixtures	5 – 35 years

I. Compensated Absences

The Commission has the following policy relating to vacation and sick leave:

Employees of the Commission earn from 8 hours to 16 hours per month of sick leave each year and from 6 hours to 14 hours per month of vacation leave each year, depending on their lengths of service. Upon separation of employment unused vacation leave can be paid to the employee. Sick leave will not be paid upon separation of service. Effective January 1, 1998, vacation leave unused in a given year in excess of 40 hours may not be carried forward. Accumulated unused vacation leave as of December 31, 1997 was allowed to be carried forward. Unused sick leave is allowed to accumulate. The cost of leave privileges, computed in accordance with the above policy, is recognized as a current-year expenditure within the general fund when leave is actually taken.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

J. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements.

L. Net Position

Government-wide net position is divided into three components: Net investment in capital assets consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by the Commissions' creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (less related liabilities and deferred inflows of resources). All other net position is reported as unrestricted net position. When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Commission's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

M. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes due to constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by the Commission (the Entity's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the judge removes those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Commission's intent to be used for specific purposes but are neither restricted nor committed.
5. Unassigned - all amounts not included in other spendable classifications

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North Louisiana Criminalistics Laboratory Commission
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(Continued)

When both restricted and unrestricted fund balances are available for use, it is the Commission's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

N. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission has one type of item that meets this definition and qualifies for reporting in this category. Accordingly, the item pension-related is reported in the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element *deferred inflows of resources*, reflects an increase in net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has three types of items that meet this definition and qualifies for reporting in this category. Accordingly, the items unavailable revenue and leases are reported in the balance sheet for governmental fund, and pension-related and leases are reported in the statement of net position.

O. Pension Plan

The Commission is a participating employer in a cost-sharing, multiple-employer, defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plans fiduciary net position have been determined on the same basis as they are reported by the plan.

P. Lease Receivables

Lease receivables are measured using a present value of lease payments to be received for the lease term (less estimates for uncollectable amounts).

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

(2) Cash, Cash Equivalents, and Investments

At December 31, 2023, the Commission had cash, cash equivalents, and investments (book balances), totaling \$2,529,872 as described below.

A. Cash and Cash Equivalents

Cash and Cash Equivalents at December 31, 2023 (book balances) consist of a interest bearing demand deposit and savings account totaling \$492,223. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

B. Investments

At December 31, 2023, the Commission has investments that consist of investments in Louisiana Asset Management Pool (LAMP) totaling \$2,037,649.

The Louisiana Asset Management Pool (LAMP) is a local government investment pool. In accordance with GASB codification section 150.126, the investment in LAMP at the North Louisiana Criminalistics Laboratory is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure requires disclosure of credit risk, custodial risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

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 Notes to Financial Statements
 December 31, 2023
 (Continued)

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

- C. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2023, \$283,201 of the Commission's bank balances of \$533,201 was exposed to custodial credit risk as uninsured deposits protected and collateralized with pledge securities held by the custodial bank's trust department not in the Commission's name.

(3) Receivables

The following is a summary of receivables at December 31, 2023:

Court fees	\$ 241,013
Bond fees	74,549
Charges for service	3,550
Intergovernmental	324,381
Other	6,601
Total	<u>\$ 650,094</u>

(4) Accrued Liabilities

Accrued liabilities at December 31, 2023, consisted of the following:

Compensated absences	\$ 11,596
Retirement payable	122,632
	<u>\$ 134,228</u>

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North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
December 31, 2023
(Continued)

(5) Long-term Liabilities

The Commission's long – term for the year ended December 31, 2023, were as follows:

	Beginning			Ending	Amounts Due
	Balance	Additions	Reductions	Balance	Within
					One Year
Lease liability - equipment	\$ 41,939	\$	\$(11,173)	\$ 30,766	\$ 10,474
Net pension liability		1,365,320		1,365,320	
Compensated absences	<u>48,865</u>	<u>157,894</u>	<u>(165,030)</u>	<u>41,729</u>	<u>41,729</u>
	<u>\$ 90,804</u>	<u>\$1,523,214</u>	<u>\$(176,203)</u>	1,437,815	52,203
Less amounts due within period of availability – recorded in accounts payable				<u>(11,596)</u>	<u>(11,596)</u>
Total long-term liabilities, government-wide statements				<u>\$1,426,219</u>	<u>\$ 40,607</u>

The Commission has several lease agreements for equipment. The equipment is included in governmental activities capital assets at a cost of \$52,625, with accumulated amortization totaling \$30,168 as of December 31, 2023. Interest has been imputed at a rate ranging between 1.37% and 4.34%, and the Commission will make monthly payments through December 2026. The future lease payments under lease agreements are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 10,474	\$ 494	\$ 10,968
2025	10,677	291	10,968
2026	<u>9,615</u>	<u>84</u>	<u>9,699</u>
	<u>\$ 30,766</u>	<u>\$ 869</u>	<u>\$ 31,635</u>

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Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

(6) Capital Assets

Capital assets and activity for the year ended December 31, 2023 was as follows:

	Balance at Jan. 1, 2023	Additions	Deletions	Balance at Dec. 31, 2023
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 76,161	\$	\$	\$ 76,161
Total capital assets, not being depreciated	<u>76,161</u>	<u></u>	<u></u>	<u>76,161</u>
Capital assets, being depreciated:				
Buildings	25,547,451			25,547,451
Lab and office equipment	4,494,183	453,285		4,947,468
Furniture and fixtures	457,366			457,366
Software	89,863			89,863
Vehicles	89,351			89,351
Total capital assets being depreciated at historical cost	<u>30,678,214</u>	<u>453,285</u>	<u></u>	<u>31,131,499</u>
Less accumulated depreciation:				
Buildings	(3,472,348)	(640,978)		(4,113,326)
Lab and office equipment	(3,096,758)	(234,544)		(3,331,302)
Furniture and fixtures	(107,886)	(12,383)		(120,269)
Software	(89,863)			(89,863)
Vehicles	(89,351)			(89,351)
Total accumulated depreciation	<u>(6,856,206)</u>	<u>(887,905)</u>	<u></u>	<u>(7,744,111)</u>
Leased assets				
Equipment	69,162		(16,537)	52,625
Total leased assets, being amortized	<u>69,162</u>	<u></u>	<u>(16,537)</u>	<u>52,625</u>
Less accumulated amortization for:				
Leased equipment	(35,185)	(11,520)	16,537	(30,168)
Total accumulated amortization, leased equipment	<u>(35,185)</u>	<u>(11,520)</u>	<u>16,537</u>	<u>(30,168)</u>
Total capital assets being depreciated/amortized, net	<u>23,855,985</u>	<u>(446,140)</u>	<u></u>	<u>23,409,845</u>
Governmental activities capital assets, net	<u>\$ 23,932,146</u>	<u>\$ (446,140)</u>	<u>\$</u>	<u>\$ 23,486,006</u>

Depreciation/amortization expense of \$899,425 was charged to Operations - criminalistics laboratory in the Statement of Activities.

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North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

(7) Pension Plan

The Commission participates in the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

All employees of the Commission are members of Plan A.

Plan Description

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing Commissions of a parish or any branch or section of a parish within the State which does not have its own retirement system and which elects to become members of the System. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to these appropriate statutes for more complete information.

Eligibility Requirements:

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

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North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
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(Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B 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 employment and receive a 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 (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP 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 self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

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North Louisiana Criminalistics Laboratory Commission
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Notes to Financial Statements
December 31, 2023
(Continued)

Disability Benefits:

For Plan A, a member 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, 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 Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2017 and to age 62 for those members who are enrolled January 1, 2007 and later.

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 65 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 retirees 62 and older. (RS 11:1937). 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.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2022, the actuarially determined contribution rate was 7.10% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2022 was 11.50% for Plan A. The Commission's contributions to the System for the years ended December 31, 2023, 2022, and 2021 were \$276,653, \$276,749, and \$288,549, respectively. Included in employer contributions are contributions due for the fourth quarter of 2023 totaling \$69,640, which were paid in January 2024.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions received by the System and attributable to the Commission during the years ended December 31, 2023 and 2022 were \$33,055 and \$32,178, respectively.

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North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Notes to Financial Statements
 December 31, 2023
 (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Commission reported a liability of \$1,365,320 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of Parochial Employees' Retirement System of Louisiana. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contribution to the plan during the fiscal year ended December 31, 2022 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2022.

At December 31, 2022, the Commission's proportion was .354740%, which was a decrease of .034251% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Commission recognized pension expense of \$602,968, plus employer's amortization of change in proportionate share and the difference between employer contributions and proportionate share of contributions, (\$13).

At December 31, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,479	\$ 150,425
Changes of assumptions	43,572	
Net difference between projected and actual earnings on pension plan investments	1,441,340	
Changes in proportion and differences between employer contributions and proportionate share of contributions	22,210	14,406
Employer contributions subsequent to the measurement Date	276,653	
Total	\$ 1,834,254	\$ 164,831

The Commission reported a total of \$276,653 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2022, which will be recognized as an increase in net pension liability in the year ended December 31, 2024.

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Notes to Financial Statements
 December 31, 2023
 (Continued)

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

<u>Year</u>	<u>Amount</u>
2024	\$ 46,299
2025	233,052
2026	467,275
2027	646,144
Total	<u>\$ 1,392,770</u>

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022, are as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Plan A – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
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 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.

(Continued)

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Notes to Financial Statements
 December 31, 2023
 (Continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2012 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projections using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set to equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity to Change in Discount Rate

The following presents the net pension liability/asset of the participating employers as of December 31, 2022 calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	PLAN A		
	Changes in Discount Rate		
		Current	
	1%	Discount	1%
	Decrease	Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$3,376,482	\$1,365,320	(\$320,782)

Change in Net Pension Liability

The changes in the net pension liability for the year ended December 31, 2022 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five year period.

Change in Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

Change in Proportion:

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Retirement System Audit Report

Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2022. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts. The Plan's fiduciary net position has been determined on the same basis as that used by the plan. Detailed information about the fiduciary net position is available in a stand-alone audit report on their financial statements for the year ended December 31, 2022. Access to these reports can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

(8) Leases

The Commission, as a lessor, has entered into a lease agreement involving space. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the year ended December 31, 2023, was \$4,100.

(Continued)

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2023
(Continued)

The future inflow of resources for the years subsequent to December 31, 2023, under existing lease agreements are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2024	\$ 21,436
2025	<u>16,164</u>
	<u><u>37,600</u></u>

(9) Subsequent Events

Subsequent events have been evaluated through June 27, 2024, the date the financial statements were available to be issued.

(10) Litigation and Claims

At December 31, 2023, the Commission is the defendant in one lawsuit, of which the ultimate outcome is unknown at this time. In the opinion of legal counsel, the potential loss from the lawsuit is not presently determinable.

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget (Cash Basis) and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Court fees:				
District courts	\$ 1,300,000	\$ 1,328,736	\$ 1,332,776	\$ 4,040
City courts	700,000	713,383	686,429	(26,954)
Mayor courts	750,000	790,097	805,100	15,003
Other court fees	40,000	216,790	202,660	(14,130)
Intergovernmental		1,503,478	1,503,478	
Charges for service	100,000	100,975	101,400	425
Grant revenue	400,000	812,397	819,071	6,674
Bond fees	80,000	82,207	81,781	(426)
Fees collected Act 432	800,000	1,050,457	1,031,021	(19,436)
Interest income		51,946	52,140	194
Insurance proceeds		61,018	70,563	9,545
Sale of Building		427,063	427,063	
Miscellaneous	20,000	24,083	22,138	(1,945)
Total revenues	<u>4,190,000</u>	<u>7,162,630</u>	<u>7,135,620</u>	<u>(27,010)</u>
Expenditures				
Operations:				
Auto expense	20,000	17,025	16,041	984
Building maintenance	305,000	509,919	378,785	131,134
Dues and subscriptions	35,000	16,364	16,364	
Freight	2,000	3,305	3,526	(221)
Grant expenses	400,000	1,015,607	692,400	323,207
Insurance - general	200,000	165,203	173,912	(8,709)
Insurance - health	272,270	252,562	251,774	788
Laboratory equipment maintenance	165,000	167,385	285,628	(118,243)
Laboratory supplies	180,000	235,632	169,039	66,593
Professional fees	40,000	26,871	280,386	(253,515)
Accreditation expense	45,000	51,324	51,324	
Office supplies	60,000	70,005	76,850	(6,845)
Legal - other services	2,000	2,302	3,456	(1,154)
DNA supplies	300,000	313,348	320,843	(7,495)
Retirement expense	275,100	272,013	276,653	(4,640)
Salaries	2,569,529	2,514,883	2,399,404	115,479
Payroll taxes	43,000	38,800	36,412	2,388
Training	25,000	22,428	77,340	(54,912)
Travel/continuing education	20,000	37,940	35,680	2,260
Utilities	465,000	480,311	364,657	115,654
Miscellaneous			9,255	(9,255)
Contingency		300,000		300,000
Capital outlay			444,754	(444,754)
Total expenditures	<u>5,423,899</u>	<u>6,513,227</u>	<u>6,296,795</u>	<u>216,432</u>
Excess (deficiency) of revenues over (under) expenditures	(1,233,899)	649,403	838,825	189,422
Fund balance, beginning of year	1,269,893	1,524,690	1,524,690	
Fund balance, end of year	<u>\$ 35,994</u>	<u>\$ 2,174,093</u>	<u>\$ 2,363,515</u>	<u>\$ 189,422</u>

See accompanying notes to the required supplementary schedule.

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Note to Required Supplementary Information
 December 31, 2023

The Commission's budget is adopted on a cash basis for all funds. There was one amendment to the 2023 budget. The budget comparison schedule included in the accompanying financial statements includes the original and adopted budgets. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ 838,825
Adjustments:	
Revenue accruals – net	313,508
Expenditure accruals – net	<u>13</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 1,152,346</u>

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Schedule of Proportionate Share of Net Pension Liability (Asset)
 For the Year Ended December 31, 2023

Parochial Employees' Retirement System

Year Ended December 31	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered-employee payroll	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
2023	0.35474%	\$ 1,365,320	\$ 2,406,513	56.73%	91.74%
2022	0.38899%	(1,832,316)	2,609,872	-70.21%	110.46%
2021	0.42183%	(739,641)	2,817,410	-26.25%	104.00%
2020	0.41924%	19,736	2,658,631	0.74%	99.89%
2019	0.36771%	1,632,033	2,262,250	72.14%	88.86%
2018	0.31531%	(234,040)	1,940,807	12.06%	101.98%
2017	0.30372%	625,517	1,801,228	34.73%	94.15%
2016	0.32383%	852,416	1,856,716	45.91%	92.23%
2015	0.33403%	91,327	1,820,003	5.02%	99.15%

*Amounts presented were determined as of the measurement date.

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

North Louisiana Criminalistics Laboratory Commission
 Shreveport, Louisiana
 Schedule of Contributions
 For the Year Ended December 31, 2023

Parochial Employees' Retirement System

<u>Year Ended December 31</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in relation to the statutorily required contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-employee payroll</u>	<u>Contributions as a percentage of covered-employee payroll</u>
2023	\$ 276,653	\$ 276,653	\$	\$ 2,405,674	11.50%
2022	276,749	276,749		2,406,513	11.50%
2021	319,709	319,709		2,609,872	12.25%
2020	345,133	345,133		2,817,410	12.25%
2019	305,704	305,704		2,658,631	11.50%
2018	259,962	259,962		2,262,250	11.49%
2017	242,601	242,601		1,940,807	12.50%
2016	234,160	234,160		1,801,228	13.00%
2015	269,224	269,224		1,856,716	14.50%

*Amounts presented were determined as of the end of the fiscal year (December 31).

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

North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2023

Agency Head: Joey Jones - System Director

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 160,000
Benefits - insurance	8,554
Benefits - retirement	18,400
Benefits - other	481
Cell phone	1,365
Reimbursements	298
Travel	1,736
Professional education	150

North Louisiana Criminalistics Laboratory Commission
 Other Supplementary Information
 Justice System Funding Schedule
 Receiving Schedule - General Fund
 As Required by Act 87 of the 2020 Regular Legislative Session
 For the Year Ended December 31, 2023

Cash Basis Presentation	January 2023 - June 2023	July 2023 - December 2023
Receipts From:		
<u>Criminal court costs/fees:</u>		
12th Judicial District Court (Sheriff Office)	\$ 18,770	\$ 19,440
Marksville City Court	3,180	7,020
Plaucheville Mayor's Court	970	200
2nd Judicial District Court (Sheriff Office)	40,977	45,382
Arcadia Mayor's Court	40	110
Castor Mayor's Court	30	
Ringgold Mayor's Court		490
Haughton Mayor's Court	14,164	10,888
26th Judicial District Court	127,730	123,611
Benton Mayor's Court	3,280	6,040
Bossier City Court	55,468	54,910
1st Judicial District Court	69,044	52,126
Blanchard Mayor's Court	11,450	33,130
Greenwood Mayor's Court	13,180	14,280
Ida Mayor's Court	30	
Rodessa Mayor's Court	60	40
Shreveport City Court	123,434	131,696
Vivian Mayor's Court	2,370	1,430
37th Judicial District Court (Caldwell Parish Sheriff's Office)	6,480	5,360
Columbia Mayor's Court	701	1,240
Village of Grayson (Grayson Mayor Court)	1,290	1,580
7th Judicial District Court	7,760	5,734
Harrisonburg Mayor Court (Village of Harrisonburg)	140	200
Jonesville Mayor Court	1,390	2,620
2nd Judicial District Court	21,410	15,471
Athens Mayor's Court	1,650	1,860
Haynesville Mayor's Court (Municipal Court)	6,480	8,800
7th Judicial District Court	11,574	9,181
Vidalia City Court	4,440	6,620
Village of Ridgecrest (Mayor Court)	120	50
42nd Judicial District Court	85,162	111,511
Mansfield Mayor's Court	1,090	550
Town of Stonewall (Stonewall Mayor Court)	120	130
6th Judicial District Court	21,541	22,359
Lake Providence Mayor's Court	10,960	3,260
5th Judicial District Court	23,200	22,540
Baskin Mayor's Court	13,121	15,030
Winnsboro City Court	3,255	4,458

(Continued)

North Louisiana Criminalistics Laboratory Commission
 Other Supplementary Information
 Justice System Funding Schedule
 Receiving Schedule - General Fund
 As Required by Act 87 of the 2020 Regular Legislative Session
 For the Year Ended December 31, 2023
 (Continued)

	January 2023 - June 2023	July 2023 - December 2023
35th Judicial District Court	31,321	29,791
Creola Mayor's Court (Village of Creola)	20,120	49,451
Georgetown Mayor's Court	2,420	1,890
Montgomery Mayor's Court (Town of Montgomery)		20
Pollock Mayor's Court	390	190
2nd Judicial District Court Division B	12,605	13,371
Chatham Mayor's Court	630	810
Hodge Mayor's Court	550	440
28th Judicial District Court	8,394	6,047
Jena Municipal Court (Mayor Court)	1,540	1,450
Olla Mayor's Court (Municipal Court)	21,160	18,280
Tullos Mayor's Court	20,090	18,780
3rd Judicial District Court	56,397	60,310
Dubach Mayor's Court	1,130	1,070
Grambling Mayor's Court	14,407	9,806
Ruston City Court	54,616	61,069
Simsboro Mayor's Court	20	40
6th Judicial District Court	77,445	75,680
City of Tallulah		10,230
Delta Mayor's Court	2,240	12,700
4th Judicial District Court (Sheriff Office)	8,830	7,361
Bastrop City Court	17,736	11,717
Village of Mer Rouge Mayor's Court	2,080	
10th Judicial District Court (Sheriff Office)	54,388	54,541
Campiti Mayor's Court	50	450
Clarence Mayor's Court		1,030
Goldonna Mayor's Court (Village of Goldonna)		100
Natchitoches City Court	15,460	18,880
Village of Robeline (Robeline Mayor Court)	4,730	5,390
4th Judicial District Court	90,100	82,161
Monroe City Court	55,196	45,183
Richwood Mayor's Court	360	90
West Monroe City Court	33,270	33,731
9th Judicial District Court (Sheriff & Ex-Officio Tax Collector)	34,776	77,040
Alexandria City Court	49,626	18,876
Boyce Mayor's Court		11,800
Forest Hill Mayor's Court (Town of Forest Hill)	17,010	15,920
Glenmora Magistrate Court (Glenmora Mayor Court)	1,150	700
Pineville City Court	24,431	21,507
Town of Leconte (Leconte Mayor Court)	14,310	15,790

(Continued)

North Louisiana Criminalistics Laboratory Commission
Other Supplementary Information
Justice System Funding Schedule
Receiving Schedule - General Fund
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended December 31, 2023
(Continued)

	January 2023 - June 2023	July 2023 - December 2023
Village of McNary (McNary Mayor's Court)	9,670	10,336
Woodworth Mayor's Court	63,450	47,140
Coushatta Mayor's Court	770	620
39th Judicial District Court (Sheriff Office)	12,260	12,130
Hall Summit Mayor's Court		60
5th Judicial District Court	30,788	31,852
Mangham Mayor's Court	6,780	6,110
11th Judicial District Court	20,419	17,096
Fisher Mayor's Court (Village of Fisher)	1,110	640
Florien Mayor's Court	15,700	10,970
Many Mayor's Court	9,360	7,250
Village of Converse Mayor's Court	3,798	3,353
Zwolle Mayor's Court	5,009	4,563
Department of Public Safety & Corrections	82	
6th Judicial District Court	25,667	22,670
3rd Judicial District Court	18,799	18,664
Farmerville Mayor's Court	5,771	6,198
Marion Mayor's Court	3,810	4,970
Town of Bernice (Bernice Mayor Court)	10	40
30th Judicial District Court (Sheriff Office)	70,430	73,225
Hornbeck Mayor's Court		350
Leesville City Court	12,342	9,424
New Llano Mayor's Court	40,995	42,272
Rosepine Mayor's Court	920	520
26th Judicial District Court (Sheriff Office)	23,319	20,498
Doyline Mayor's Court (Village of Doyline)	960	1,050
Heflin Mayor's Court (Village of Heflin)	260	110
Minden City Court	1,650	3,310
Sarepta Mayor's Court	6,270	4,690
Sibley Mayor's Court	6,310	5,010
Springhill City Court	5,540	8,320
Village of Dixie Inn Mayor's Court	250	
5th Judicial District Court	16,228	8,521
Epps Mayor's Court	20	10
Town of Oak Grove Mayor's Court	60	130
Village of Kilbourne (Kilbourne Mayor Court)	120	20
8th Judicial District Court	20,336	13,679
Dodson Mayor's Court	10,160	12,554
Winnfield City Court	4,350	5,120
Sub-total criminal court costs/fees	1,908,812	1,946,514

(Continued)

North Louisiana Criminalistics Laboratory Commission
 Other Supplementary Information
 Justice System Funding Schedule
 Receiving Schedule - General Fund
 As Required by Act 87 of the 2020 Regular Legislative Session
 For the Year Ended December 31, 2023
 (Continued)

<u>Bond Fees:</u>	<u>January 2023 - June 2023</u>	<u>July 2023 - December 2023</u>
12th Judicial District Court (Sheriff Office)	1,136	1,304
2nd Judicial District Court (Sheriff Office)	248	322
26th Judicial District Court	3,944	4,298
1st Judicial District Court	8,056	8,667
Vivian Mayor's Court	28	42
37th Judicial District Court (Caldwell Parish Sheriff's Office)	746	474
7th Judicial District Court	344	374
2nd Judicial District Court	306	332
7th Judicial District Court	584	566
42nd Judicial District Court	506	512
6th Judicial District Court	114	172
5th Judicial District Court	368	294
35th Judicial District Court	708	620
2nd Judicial District Court Division B	180	194
28th Judicial District Court	288	370
3rd Judicial District Court	1,988	2,316
6th Judicial District Court	514	298
4th Judicial District Court (Sheriff Office)	1,460	1,587
Bastrop City Court	213	493
10th Judicial District Court (Sheriff Office)	362	316
4th Judicial District Court	8,096	9,240
9th Judicial District Court (Sheriff & Ex-Officio Tax Collector)	2,226	2,475
Pineville Court		50
39th Judicial District Court (Sheriff Office)	142	188
5th Judicial District Court	408	564
11th Judicial District Court	498	330
Many Mayor's Court	285	302
6th Judicial District Court	192	116
3rd Judicial District Court	730	604
30th Judicial District Court (Sheriff Office)	1,490	1,244
Leesville City Court	2,620	1,620
26th Judicial District Court (Sheriff Office)	864	823
5th Judicial District Court	384	440
8th Judicial District Court	110	97
Sub-total Bond Fees	<u>40,138</u>	<u>41,644</u>

(Continued)

North Louisiana Criminalistics Laboratory Commission
 Other Supplementary Information
 Justice System Funding Schedule
 Receiving Schedule - General Fund
 As Required by Act 87 of the 2020 Regular Legislative Session
 For the Year Ended December 31, 2023
 (Continued)

	January 2023 - June 2023	July 2023 - December 2023
<u>Pre-Trial Diversion:</u>		
District Attorney (12th JDC)	2,290	2,300
26th Judicial District Attorney (J. Schuyler Marvin)	720	630
1st Judicial District Attorney (James E. Stewart, Sr)	1,450	2,790
District Attorney Office (7th JDC)	3,330	3,100
District Attorney Office (7th JDC)	2,300	1,140
District Attorney's Office	450	50
District Attorney (Robert S. Tew)	4,190	15,520
District Attorney	1,650	2,050
District Attorney (Robert S. Tew)	18,170	64,900
9th Judicial Attorney	33,700	25,370
District Court (Pre-Trial)	8,770	7,790
Sub-total Pre-Trial Diversion	<u>77,020</u>	<u>125,640</u>
Subtotal Receipts	<u>\$ 2,025,970</u>	<u>\$ 2,113,798</u>
Ending Balance of Amounts Assessed but Not Received	-	-

COOK & MOREHART

Certified Public Accountants

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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*

Independent Auditor's Report

To the Members of the
Board of Commissioners
North Louisiana Criminalistics
Laboratory Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and major fund of the North Louisiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the North Louisiana Criminalistics Laboratory Commission's basic financial statements, and have issued our report thereon dated June 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Louisiana Criminalistics Laboratory Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Louisiana Criminalistics Laboratory Commission's internal control. Accordingly, we do not express an opinion of the effectiveness of the North Louisiana Criminalistics Laboratory Commission'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Louisiana Criminalistics Laboratory Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart
Certified Public Accountants
June 27, 2024

North Louisiana Criminalistics Laboratory
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2023

There were no findings for the prior year audit for the year ended December 31, 2022.

Summary Schedule of Current Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2023

There are no findings for the current year audit for the year ended December 31, 2023.

COOK & MOREHART

Certified Public Accountants

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
North Louisiana Criminalistics Laboratory Commission
Shreveport, Louisiana
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, 2023 through December 31, 2023. The North Louisiana Criminalistics Laboratory's management is responsible for those C/C areas identified in the SAUPs.

The North Louisiana Criminalistics Laboratory 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, 2023 through December 31, 2023. 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.
 - 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.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - 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).
- 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.
 - 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.
 - vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - 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).
 - 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.
 - x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - 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.
 - 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.

Procedures performed. 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.
 - 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.

- 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.
- 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.

Procedures followed. Noted the following exception:

Exception: The Crime Lab's board/finance minutes did not reference or include monthly budget to actual comparisons.

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);
 - 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
 - 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.

Procedures performed. 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).
- 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;
 - 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;

- 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
 - 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.
- 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.
- 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.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - 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).
 - v. Trace the actual deposit per the bank statement to the general ledger.
- Procedures performed. No exceptions noted.

5) Non-Payroll Disbursements (excluding card purchases/payments, 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).
- 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;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - 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;
 - 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

- 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.
- 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
 - 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.
- 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.

Procedures performed. Noted the following exception:

Exception: There was no documented approval noted for electronic disbursements. Management does review bank statements on a monthly basis.

6) **Credit Cards/Debit Cards/Fuel Cards/P-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.
- 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
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- 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.

Procedures performed. No exceptions noted.

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);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- 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
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedures performed. 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;
- 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);
- 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
- 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.

The Commission did not have any new or amended contracts in current year.

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.
- 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);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- 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.
- 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.

Procedures performed. 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
 - i. 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
 - ii. 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.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedures performed. 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.
- 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).

North Louisiana Criminalistics Laboratory does not have any debt.

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.

Management has provided representation that there were no misappropriations of public funds and assets during the fiscal year.

- 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.

Procedures performed. 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.
 - 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.
 - 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.

- 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.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedures #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - 1. Hired before June 9, 2020 – Completed the training; and
 - 2. Hired on or after June 9, 2020 – Completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

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.
- 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).
- 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;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

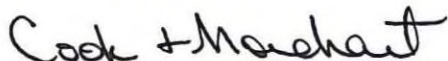
Procedures performed. No exceptions noted.

We were engaged by The North Louisiana Criminalistics Laboratory, 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 of The North Louisiana Criminalistics Laboratory, 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.



Cook & Morehart
Certified Public Accountants
June 27, 2024



North Louisiana Criminalistics Laboratory

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June 27, 2024

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The North Louisiana Criminalistics Laboratory Commission submits the following responses to the exceptions identified in the Statewide Agreed-Upon Procedures Report for the year ended December 31, 2023:

Exception: Crime Lab's board/finance minutes did not reference or include monthly budget to actual comparisons.

Response: In the future, Crime Lab will include in their board/finance minutes monthly budget to actual comparisons.

Exception: There was no documented approval noted for electronic disbursements. Management does review bank statements on a monthly basis.

Response: Management reviews and approves all electronic disbursements when reviewing bank statements each month. Management will implement controls for documenting review and approval of electronic disbursements prior to payment.

Sincerely,

Joey Jones, System Director
North Louisiana Criminalistics Laboratory Commission