

**DISTRICT ATTORNEY OF THE
TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry**

Financial Report

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Chad Pitre
District Attorney of the Twenty Seventh Judicial District
Parish of St. Landry
Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District (District Attorney), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information and the schedules of employer's share of net pension liability and employer contributions on pages 33-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The other supplementary information on pages 41 through 49 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The comparative statements on pages 41 through 46 and justice system funding schedules on pages 47 through 49 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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, these comparative statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The prior year comparative information on the comparative statements has been derived from the District Attorney's 2019 financial statements, which were audited by other auditors whose report dated June 23, 2020, who expressed an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney as of and for the year ended December 31, 2019.

The various schedules on pages 41 through 46 included in other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2021, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
July 31, 2021

BASIC FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Net Position
December 31, 2020

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 490,782
Receivables	103,692
Security deposits	502
Total current assets	594,976
Noncurrent assets:	
Capital assets, net	1,371,208
Total assets	1,966,184
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow of resources - pension	413,560
LIABILITIES	
Current liabilities:	
Accounts and other payables	45,293
Accrued liabilities	26,225
Total current liabilities	71,518
Noncurrent liabilities:	
Net pension liability	603,479
Total liabilities	674,997
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources - pension	89,296
NET POSITION	
Net investment in capital assets	1,371,208
Restricted for child support programs	79,005
Unrestricted	165,238
Total net position	\$ 1,615,451

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Activities
For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government - Judicial	<u>\$ 4,086,314</u>	<u>\$ 1,124,330</u>	<u>\$ 2,913,280</u>	<u>\$ (48,704)</u>
General revenues:				
Interest and investment earnings				1,203
Non-employer contributions				75,382
Loss from disposal of capital assets				(13,583)
Miscellaneous				<u>61,943</u>
Total general revenues				<u>124,945</u>
Change in net position				76,241
Net position - January 1, 2020				<u>1,539,210</u>
Net position - December 31, 2020				<u>\$ 1,615,451</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Special Revenue Funds

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

Title IV-D Fund

To account for incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs comparable with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Pre-Trial Diversion

To account for enrollment fees collected from participants in the Pre-Trial Diversion Program, authorized by Act 1170 of 1995. Additionally, this fund is used to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Balance Sheet
Governmental Funds
December 31, 2020

	General	Title IV-D	Pre-Trial Diversion	Total
ASSETS				
Cash and interest-bearing deposits	\$ 360,343	\$ 86,013	\$ 44,426	\$ 490,782
Receivables:				
Commissions on fines and forfeitures	16,020	-	-	16,020
Due from other funds	41,436	-	-	41,436
Due from others	41,404	40,067	6,201	87,672
Security deposits	502	-	-	502
Total assets	\$ 459,705	\$ 126,080	\$ 50,627	\$ 636,412
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 21,946	\$ 1,587	\$ 21,760	\$ 45,293
Accrued liabilities	22,173	4,052	-	26,225
Due to other funds	-	41,436	-	41,436
Total liabilities	44,119	47,075	21,760	112,954
Fund balances:				
Restricted for child support programs	-	79,005	-	79,005
Committed for judicial operations	-	-	28,867	28,867
Unassigned	415,586	-	-	415,586
Total fund balances	415,586	79,005	28,867	523,458
Total liabilities and fund balances	\$ 459,705	\$ 126,080	\$ 50,627	\$ 636,412

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020

Total fund balances for governmental funds at December 31, 2019		\$ 523,458
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 100,000	
Buildings and improvements, net of \$893,315 accumulated depreciation	1,158,469	
Vehicles, net of \$154,542 accumulated depreciation	36,364	
Furniture, fixtures, and equipment net of \$500,601 accumulated depreciation	<u>76,375</u>	1,371,208
Deferred outflows of expenditures are not a use of current resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources- pension		413,560
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Long-term liabilities at December 31, 2020 consist of:		
Net pension liability		(603,479)
The deferred inflows of contributions for the employees' retirement systems are not available resources and, therefore, are not reported in the governmental funds.		
		<u>(89,296)</u>
Total net position of governmental activities at December 31, 2020		<u>\$ 1,615,451</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	<u>General</u>	<u>Title IV-D</u>	<u>Pre-Trial Diversion</u>	<u>Total</u>
Revenues:				
Fees, services, and commissions	\$ 342,244	\$ -	\$ 829,347	\$ 1,171,591
Intergovernmental revenue-				
Federal and state grants	129,267	506,152	-	635,419
Local appropriations	925,617	-	-	925,617
On-behalf payments	1,304,986	-	-	1,304,986
Interest income	1,044	39	120	1,203
Other revenues	61,943	-	-	61,943
Total revenues	<u>2,765,101</u>	<u>506,191</u>	<u>829,467</u>	<u>4,100,759</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	2,627,862	428,266	-	3,056,128
Operating services	488,768	70,857	137,118	696,743
Material and supplies	42,369	20,630	-	62,999
Capital outlay	17,987	-	3,598	21,585
Total expenditures	<u>3,176,986</u>	<u>519,753</u>	<u>140,716</u>	<u>3,837,455</u>
Excess (deficiency) of revenues over expenditures	<u>(411,885)</u>	<u>(13,562)</u>	<u>688,751</u>	<u>263,304</u>
Other financing sources (uses):				
Transfers in	624,320	16,480	-	640,800
Transfer out	<u>-</u>	<u>-</u>	<u>(640,800)</u>	<u>(640,800)</u>
Total financing sources (uses)	<u>624,320</u>	<u>16,480</u>	<u>(640,800)</u>	<u>-</u>
Changes in fund balances	212,435	2,918	47,951	263,304
Fund balances (deficit), beginning	<u>203,151</u>	<u>76,087</u>	<u>(19,084)</u>	<u>260,154</u>
Fund balances, ending	<u>\$ 415,586</u>	<u>\$ 79,005</u>	<u>\$ 28,867</u>	<u>\$ 523,458</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Total net changes in fund balances for the year ended December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 263,304
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay costs which are considered as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 21,585	
Loss on disposal of assets	(13,583)	
Depreciation expense	<u>(74,794)</u>	(66,792)
Because some revenues are not considered measureable at year-end, they are not considered "available" revenues in the governmental funds.		
Non-employer pension plan contributions		75,382
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 governmental funds.		
Pension expense	(194,742)	
Capital lease payable	1,589	
Long term asset not available to pay for current expenditures	<u>(2,500)</u>	<u>(195,653)</u>
Total changes in net position for the year ended December 31, 2020 per Statement of Activities		<u>\$ 76,241</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Combining Statement of Fiduciary Assets and Liabilities
Custodial Funds
December 31, 2020

	Forfeiture	Trust	Worthless Checks	Total
ASSETS				
Cash and interest-bearing deposits	<u>\$106,115</u>	<u>\$ 2,589</u>	<u>\$ 782</u>	<u>\$ 109,486</u>
LIABILITIES				
Due to others	<u>-</u>	<u>2,589</u>	<u>782</u>	<u>3,371</u>
NET POSITION				
Restricted for individuals and other governments	<u>\$106,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,115</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2020

	Forfeiture	Trust	Worthless Checks	Total
ADDITIONS				
Forfeitures received	\$ 155,945	\$ -	\$ -	\$ 155,945
Restitution and worthless check collections	-	123,706	123,199	246,905
Other	-	23,750	-	23,750
Total additions	155,945	147,456	123,199	426,600
DEDUCTIONS				
Forfeitures disbursed	82,337	-	-	82,337
Restitution and worthless checks disbursed	-	123,706	123,199	246,905
Other	-	23,750	-	23,750
Total deductions	82,337	147,456	123,199	352,992
Net increase in fiduciary net position	73,608	-	-	73,608
Net position - beginning	32,507	-	-	32,507
Net position - ending	\$ 106,115	\$ -	\$ -	\$ 106,115

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty Seventh Judicial District, Parish of St. Landry, Louisiana (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty Seventh Judicial District encompasses the parish of St. Landry.

The financial statements of the District Attorney have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are described below.

A. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. The District Attorney of the Twenty Seventh Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

B. Basis of Presentation

The District Attorney's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the District Attorney and the major fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-Wide Financial Statements (GWFS)

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

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

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

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

The District Attorney reports the following major governmental funds:

General Fund -

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

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program authorized by Act 1170 of 1995. Additionally, the District Attorney uses this fund to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

Title IV-D Fund

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by ACT 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In addition, the District Attorney reports the following funds:

Fiduciary (Custodial) Funds -

Forfeiture Fund

The Forfeiture Fund consists of monies collected in accordance with both Louisiana Revised Statute 40:2616 and Louisiana Revised Statute 15:57.11(L). Disbursements from this fund are made to various agencies as prescribed by law.

Trust Fund

The Trust Fund consists of monies collected for general restitutions and various substance abuse classes. Disbursements from this fund are made to various individuals.

Worthless Checks Fund

The Worthless Checks Fund consists of monies collected in accordance with Louisiana Revised Statute 16:15.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District Attorney, these funds are not incorporated into the government-wide statements.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

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

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

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

Program revenues

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

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

Cash and Interest-bearing Deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Receivables

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

Interfund Receivables and Payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as “due from/to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

Equipment	3-5 years
Furniture and fixtures	7 years
Vehicles	3 years
Buildings and improvements	40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Vacation and Sick Leave

At December 31, 2020, the District Attorney has no accumulated leave benefits required to be reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

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

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

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

1. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

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

E. Interfund Transfers

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

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2020, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$600,268 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 490,782	\$ 109,486	\$ 600,268

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. 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 bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

At December 31, 2020, bank balances in the amount of \$689,369 were covered by federal deposit insurance with none being exposed to custodial credit risk. Deposits exposed to custodial credit risk are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Receivables

Receivables in the amount of \$103,692 at December 31, 2020, consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 45,458	\$ 6,201	\$ 51,659
State of Louisiana	11,966	40,067	52,033
Total	\$ 57,424	\$ 46,268	\$ 103,692

(4) Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Capital assets being depreciated -				
Buildings and improvements	2,057,278	-	-	2,057,278
Furniture, fixtures, and equipment	567,884	3,598	-	571,482
Vehicles	189,219	17,987	16,300	190,906
Total capital assets	2,914,381	21,585	16,300	2,919,666
Less accumulated depreciation				
Buildings and improvements	838,576	54,739	-	893,315
Furniture, fixtures, and equipment	487,245	13,356	-	500,601
Vehicles	150,560	6,699	2,717	154,542
Total accumulated depreciation	1,476,381	74,794	2,717	1,548,458
Governmental activities, capital assets, net	\$1,438,000	\$ (53,209)	\$ 13,583	\$ 1,371,208

Depreciation expense for the year ended December 31, 2020 of \$74,794 was charged to the judiciary function.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

(5) Employee Retirement Systems

The District Attorney participates in a cost-sharing defined benefit plan, administered by a public employee retirement system. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. The plan is not closed to new entrants. Substantially all District Attorney employees participate in the following retirement systems:

Plan Descriptions:

District Attorneys' Retirement System (DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned.

A brief summary of eligibility and benefits of the plan is provided in the following table:

	DARS
Final average salary	Highest 36 months or 60 months ¹
Years of service required and/or age eligible for benefits	30 years of any age 24 years age 55 ² 10 years age 60 ²
Benefit percent per years of service	3.0% - 3.5% ²

¹ Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

² Joined plan after July 1, 1990

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, DARS receives a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2020 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Government Contributions</u>
DARS	8.00%	4.00%	<u>\$ 75,382</u>	<u>\$ 20,073</u>

Net Pension Liability:

The District Attorney's net pension liability at December 31, 2020, is comprised of its proportionate share of the net pension liability relating to the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for the plan was measured as of the plan's measurement date of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportionate share of the net pension liability for the plan in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the District Attorney's proportion for the plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
DARS	<u>\$ 603,479</u>	0.761706%	0.039766%

Since the measurement date of the net pension liability was June 30, 2020, the net pension liability is based upon fiduciary net position for the plan as of that date. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report for those fiscal years. The financial report for the plan may be accessed on their website as follows:

DARS - <http://ladars.org/>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

Actuarial Assumptions:

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for the defined pension plan in which the District Attorney is a participating employer:

	DARS
Final average salary	Highest 36 months or 60 months ¹
Years of service required and/or age eligible for benefits	30 years of any age 24 years age 55 ² 10 years age 60 ²
Benefit percent per years of service	3.0% - 3.5% ²

¹ Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

² Joined plan after July 1, 1990

Cost of Living Adjustments:

The pension plans in which the District Attorney participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA.

The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability was 6.25%, a decrease of .25% from the prior year valuation.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

Long-term Rate of Return

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following table:

	DARS
Date of experience study on which significant assumptions are based	7/1/2009 - 6/30/2019
Expected remaining service lives	6
Inflation Rate	2.4%
Projected salary increases	5.0%
Projected benefit changes including COLAs	None
Source of mortality assumptions	(1), (4)

- (1) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for males and females for current employees.
- (2) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for males and females for annuitants and beneficiaries.
- (3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees.

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

The following presents the Government’s proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government’s proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
DARS	6.50%	<u>\$ 1,102,371</u>	<u>\$ 603,479</u>	<u>\$ 185,430</u>

At December 31, 2020, the District Attorney had no contractually required contributions payable to DARS.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2020, the District Attorney recognized \$231,579 in pension expense related to its participation in DARS.

At December 31, 2020, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to DARS from the following sources:

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 28,747	\$ 57,613
Changes of assumptions	270,923	
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	8,183	31,683
Net differences between projected and actual earnings on plan investments	97,835	-
Contributions subsequent to the measurement date	7,872	-
Total	\$ 413,560	\$ 89,296

Deferred outflows of resources of \$7,872 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020.

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

Year Ended December 31	
2021	\$ 69,818
2022	73,620
2023	87,222
2024	47,985
2025	45,619
Total	\$ 324,264

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

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

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the St. Landry Parish Government.

(7) Risk Management

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

(8) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2020.

(9) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2020:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 41,436	\$ -
Title IV-D	-	41,436
Total	\$ 41,436	\$ 41,436

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. They are expected to be paid within the next fiscal year.

B. Transfers

Interfund transfers consisted of the following at December 31, 2020:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 624,320	\$ -
Title IV-D	16,480	-
Pre-Trial Diversion	-	640,800
	\$ 640,800	\$ 640,800

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and St. Landry Parish Government to certain employees of the District Attorney’s office.

Supplemental salary payments are made by the State and St. Landry Parish Government directly to the District Attorney and to the Assistant District Attorneys. The District Attorney’s office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. Salaries paid to these employees include \$647,930 from the St. Landry Parish Government and \$542,837 from the State. Fringe benefits paid on behalf of these employees amount to \$84,635 from the St. Landry Parish Government and \$29,584 from the State.

(11) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Earl Taylor, District Attorney, from 1/1/20-2/1/20 follows:

Salary	\$	6,821	
Benefits - insurance		2,776	
Benefits - retirement		273	
		9,870	\$ 9,870
On-behalf payments for salaries and fringe benefits:			
Salaries (as allowed by RS 16:10)		8,042	
Fringe benefits		497	8,539
		8,539	
Total		18,409	\$ 18,409

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to the Basic Financial Statements (Continued)

The schedule of compensation, benefits, and other payments to Charles Cravins, Interim District Attorney, from 2/1/20-12/31/20 follows:

Salary	\$ 82,646	
Benefits - insurance	50,402	
Benefits - retirement	3,306	
Reimbursements	790	
Cell Phone/Ipad	926	
		\$ 138,070
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)	88,464	
Fringe benefits	5,896	94,360
Total		\$ 232,430

(12) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the District Attorney's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, services, and commissions	\$ 416,370	\$ 337,572	\$ 342,244	\$ 4,672
Intergovernmental revenues -				
Federal grants	230,000	177,166	129,267	(47,899)
Local appropriations	350,000	915,544	925,617	10,073
On-behalf payments	1,297,000	1,297,000	1,304,986	7,986
Interest income	400	1,100	1,044	(56)
Other revenues	60,900	109,524	61,943	(47,581)
Total revenues	<u>2,354,670</u>	<u>2,837,906</u>	<u>2,765,101</u>	<u>(72,805)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	2,582,000	2,697,115	2,627,862	69,253
Operating services	610,000	500,000	488,768	11,232
Material and supplies	150,000	121,571	42,369	79,202
Capital outlay	10,000	21,985	17,987	3,998
Total expenditures	<u>3,352,000</u>	<u>3,340,671</u>	<u>3,176,986</u>	<u>163,685</u>
Excess (deficiency) of revenues over expenditures	(997,330)	(502,765)	(411,885)	90,880
Other financing uses:				
Transfers out	800,000	624,320	624,320	-
Change in fund balance	(197,330)	121,555	212,435	90,880
Fund balance, beginning	<u>203,151</u>	<u>203,151</u>	<u>203,151</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,821</u>	<u>\$ 324,706</u>	<u>\$ 415,586</u>	<u>\$ 90,880</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Title IV-D Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 343,200	\$ 336,533	\$ 334,059	\$ (2,474)
State grants	176,800	173,365	172,093	(1,272)
Interest income	100	35	39	4
Total revenues	520,100	509,933	506,191	(3,742)
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	419,500	419,050	428,266	(9,216)
Operating services	79,100	84,358	70,857	13,501
Materials and supplies	21,500	20,112	20,630	(518)
Total expenditures	520,100	523,520	519,753	3,767
Excess (deficiency) of revenues over expenditures	-	(13,587)	(13,562)	25
Other financing sources:				
Transfers in	20,000	-	16,480	16,480
Change in fund balance	-	(13,587)	2,918	16,505
Fund balance, beginning	76,087	76,087	76,087	-
Fund balance, ending	\$ 76,087	\$ 62,500	\$ 79,005	\$ 16,505

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees, services, and commissions	\$ 1,506,450	\$ 868,179	\$ 829,347	\$ (38,832)
Interest income	<u>100</u>	<u>135</u>	<u>120</u>	<u>(15)</u>
Total revenues	<u>1,506,550</u>	<u>868,314</u>	<u>829,467</u>	<u>(38,847)</u>
Expenditures:				
Current -				
General government - judicial:				
Operating services	203,463	181,252	137,118	44,134
Capital outlay	<u>-</u>	<u>4,000</u>	<u>3,598</u>	<u>402</u>
Total expenditures	<u>203,463</u>	<u>185,252</u>	<u>140,716</u>	<u>44,536</u>
Excess of revenues over expenditures	1,303,087	683,062	688,751	5,689
Other financing sources:				
Transfers out	<u>(820,000)</u>	<u>(485,800)</u>	<u>(640,800)</u>	<u>(155,000)</u>
Change in fund balance	483,087	197,262	47,951	(149,311)
Fund balance (deficit), beginning	<u>(19,084)</u>	<u>(19,084)</u>	<u>(19,084)</u>	<u>-</u>
Fund balance, ending	<u>\$ 464,003</u>	<u>\$ 178,178</u>	<u>\$ 28,867</u>	<u>\$ (149,311)</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2020*

Plan	Year ended December 31,	**		Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
		Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)			
DARS	2015	0.687340%	\$ 37,024	\$ 403,091	9.19%	98.56%
	2016	0.670900%	127,686	444,941	28.70%	95.09%
	2017	0.727320%	196,174	445,735	44.01%	93.57%
	2018	0.730650%	235,116	454,277	51.76%	92.92%
	2019	0.721940%	232,249	424,451	54.72%	93.13%
	2020	0.761706%	603,479	501,825	120.26%	84.86%

* The amounts presented have a measurement date of June 30, 2020.

** The amounts presented include employees paid directly by St. Landry Parish Government.

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Schedule of Employer Contributions
For the Year Ended December 31, 2020

Plan	Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
DARS						
	2015	\$ 28,216	\$ 28,216	\$ -	\$ 403,091	7.00%
	2016	15,573	15,573	-	444,941	3.50%
	2017	-	-	-	445,735	0.00%
	2018	-	-	-	454,277	0.00%
	2019	5,306	5,306	-	424,451	1.25%
	2020	20,073	20,073	-	501,825	4.00%

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
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Notes to Required Supplementary Information (Continued)

(1) Budget and Budgetary Accounting

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

- a. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Pension Plans

A. District Attorneys' Retirement System

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.
- 2) Changes of Assumptions – The discount rate used to measure the total pension liability for the District Attorney's Retirement System was 6.25% for the year ended December 31, 2020, a decrease of .25% from the prior year.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to Required Supplementary Information (Continued)

(3) Excess of Expenditures Over Appropriations

For the year ended December 31, 2020, the following funds had actual expenditures over appropriations, at the functional level, as follows:

<u>Fund and Function</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
Title IV-D:			
Personnel services and related benefits	419,050	428,266	(9,216)
Materials and supplies	20,112	20,630	(518)

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Net Position
December 31, 2020
With Comparative Totals as of December 31, 2019

	Governmental Activities	
	2020	2019
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 490,782	\$ 251,667
Receivables	103,692	156,983
Security deposits	502	502
Total current assets	594,976	409,152
Noncurrent assets:		
Capital assets, net	1,371,208	1,438,000
Total assets	1,966,184	1,847,152
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources - pension	413,560	157,713
LIABILITIES		
Current liabilities:		
Accounts and other payables	45,293	120,594
Accrued liabilities	26,225	25,906
Capital lease payable	-	1,589
Total current liabilities	71,518	148,089
Noncurrent liabilities:		
Net pension liability	603,479	232,249
Total liabilities	674,997	380,338
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources - pension	89,296	85,317
NET POSITION		
Net investment in capital assets	1,371,208	1,436,411
Restricted for child support programs	79,005	76,087
Unrestricted (deficit)	165,238	26,712
Total net position	\$ 1,615,451	\$ 1,539,210

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Balance Sheet
Governmental Funds
December 31, 2020

With Comparative Totals as of December 31, 2019

	2020				2019			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
ASSETS								
Cash and interest-bearing deposits	\$ 360,343	\$ 86,013	\$ 44,426	\$ 490,782	\$ 192,061	\$ 38,492	\$ 21,114	\$ 251,667
Receivables:								
Commissions on fines and forfeitures	16,020	-	-	16,020	17,474	-	-	17,474
Due from others	41,404	40,067	6,201	87,672	88,062	39,632	9,315	137,009
Due from other funds	41,436	-	-	41,436	-	2,926	2,377	5,303
Security deposits	502	-	-	502	502	-	-	502
Total assets	<u>\$ 459,705</u>	<u>\$ 126,080</u>	<u>\$ 50,627</u>	<u>\$ 636,412</u>	<u>\$ 298,099</u>	<u>\$ 81,050</u>	<u>\$ 32,806</u>	<u>\$ 411,955</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 21,946	\$ 1,587	\$ 21,760	\$ 45,293	\$ 67,179	\$ 503	\$ 51,890	\$ 119,572
Accrued liabilities	22,173	4,052	-	26,225	21,446	4,460	-	25,906
Due to other funds	-	41,436	-	41,436	6,323	-	-	6,323
Total liabilities	<u>44,119</u>	<u>47,075</u>	<u>21,760</u>	<u>112,954</u>	<u>94,948</u>	<u>4,963</u>	<u>51,890</u>	<u>151,801</u>
Fund balances (deficit):								
Restricted for child support programs	-	79,005	-	79,005	-	76,087	-	76,087
Committed for judicial operations	-	-	28,867	28,867	-	-	(19,084)	(19,084)
Unassigned	415,586	-	-	415,586	203,151	-	-	203,151
Total fund balances (deficit)	<u>415,586</u>	<u>79,005</u>	<u>28,867</u>	<u>523,458</u>	<u>203,151</u>	<u>76,087</u>	<u>(19,084)</u>	<u>260,154</u>
Total liabilities and fund balances	<u>\$ 459,705</u>	<u>\$ 126,080</u>	<u>\$ 50,627</u>	<u>\$ 636,412</u>	<u>\$ 298,099</u>	<u>\$ 81,050</u>	<u>\$ 32,806</u>	<u>\$ 411,955</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2020

With Comparative Totals for the Year Ended December 31, 2019

	2020				2019			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
Revenues:								
Fees, services, and commissions	\$ 342,244	\$ -	\$ 829,347	\$ 1,171,591	\$ 441,606	\$ -	\$ 1,011,794	\$ 1,453,400
Intergovernmental revenue-								
Federal and state grants	129,267	506,152	-	635,419	255,218	515,640	-	770,858
Local appropriations	925,617	-	-	925,617	498,105	-	-	498,105
On-behalf payments	1,304,986	-	-	1,304,986	1,297,714	-	-	1,297,714
Interest income	1,044	39	120	1,203	723	92	182	997
Other revenues	61,943	-	-	61,943	57,339	-	-	57,339
Total revenues	<u>2,765,101</u>	<u>506,191</u>	<u>829,467</u>	<u>4,100,759</u>	<u>2,550,705</u>	<u>515,732</u>	<u>1,011,976</u>	<u>4,078,413</u>
Expenditures:								
Current -								
General government - judicial:								
Personnel services and related benefits	2,627,862	428,266	-	3,056,128	2,692,760	425,516	-	3,118,276
Operating services	488,768	70,857	137,118	696,743	577,413	82,568	278,494	938,475
Material and supplies	42,369	20,630	-	62,999	53,446	28,522	4,883	86,851
Capital outlay	17,987	-	3,598	21,585	37,687	-	-	37,687
Total expenditures	<u>3,176,986</u>	<u>519,753</u>	<u>140,716</u>	<u>3,837,455</u>	<u>3,361,306</u>	<u>536,606</u>	<u>283,377</u>	<u>4,181,289</u>
Excess (deficiency) of revenues over expenditures	<u>(411,885)</u>	<u>(13,562)</u>	<u>688,751</u>	<u>263,304</u>	<u>(810,601)</u>	<u>(20,874)</u>	<u>728,599</u>	<u>(102,876)</u>
Other financing sources (uses):								
Transfers in	624,320	16,480	-	640,800	715,300	23,780	-	739,080
Transfer out	-	-	(640,800)	(640,800)	-	-	(739,080)	(739,080)
Total other financing sources (uses)	<u>624,320</u>	<u>16,480</u>	<u>(640,800)</u>	<u>-</u>	<u>715,300</u>	<u>23,780</u>	<u>(739,080)</u>	<u>-</u>
Changes in fund balances	212,435	2,918	47,951	263,304	(95,301)	2,906	(10,481)	(102,876)
Fund balances (deficit), beginning	<u>203,151</u>	<u>76,087</u>	<u>(19,084)</u>	<u>260,154</u>	<u>298,452</u>	<u>73,181</u>	<u>(8,603)</u>	<u>363,030</u>
Fund balances (deficit), ending	<u>\$ 415,586</u>	<u>\$ 79,005</u>	<u>\$ 28,867</u>	<u>\$ 523,458</u>	<u>\$ 203,151</u>	<u>\$ 76,087</u>	<u>\$ (19,084)</u>	<u>\$ 260,154</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				2019
	Budget		Actual	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues:					
Fees, services, and commissions	\$ 416,370	\$ 337,572	\$ 342,244	\$ 4,672	\$ 441,606
Intergovernmental revenues -					
Federal and state grants	230,000	177,166	129,267	(47,899)	255,218
Local appropriations	350,000	915,544	925,617	10,073	498,105
On-behalf payments	1,297,000	1,297,000	1,304,986	7,986	1,297,714
Interest income	400	1,100	1,044	(56)	723
Other revenues	60,900	109,524	61,943	(47,581)	57,339
Total revenues	<u>2,354,670</u>	<u>2,837,906</u>	<u>2,765,101</u>	<u>(72,805)</u>	<u>2,550,705</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	2,582,000	2,697,115	2,627,862	69,253	2,692,760
Operating services	610,000	500,000	488,768	11,232	577,413
Material and supplies	150,000	121,571	42,369	79,202	53,446
Capital outlay	10,000	21,985	17,987	3,998	37,687
Total expenditures	<u>3,352,000</u>	<u>3,340,671</u>	<u>3,176,986</u>	<u>163,685</u>	<u>3,361,306</u>
Excess (deficiency) of revenues over expenditures	(997,330)	(502,765)	(411,885)	90,880	(810,601)
Other financing uses:					
Transfers in	800,000	624,320	624,320	-	715,300
Change in fund balance	(197,330)	121,555	212,435	90,880	(95,301)
Fund balance, beginning	203,151	203,151	203,151	-	298,452
Fund balance, ending	<u>\$ 5,821</u>	<u>\$ 324,706</u>	<u>\$ 415,586</u>	<u>\$ 90,880</u>	<u>\$ 203,151</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Title IV-D Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ 343,200	\$ 336,533	\$ 334,059	\$ (2,474)	\$ 340,322
State grants	176,800	173,365	172,093	(1,272)	175,318
Interest income	<u>100</u>	<u>35</u>	<u>39</u>	<u>4</u>	<u>92</u>
Total revenues	<u>520,100</u>	<u>509,933</u>	<u>506,191</u>	<u>(3,742)</u>	<u>515,732</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	419,500	419,050	428,266	(9,216)	425,516
Operating services	79,100	84,358	70,857	13,501	82,568
Materials and supplies	<u>21,500</u>	<u>20,112</u>	<u>20,630</u>	<u>(518)</u>	<u>28,522</u>
Total expenditures	<u>520,100</u>	<u>523,520</u>	<u>519,753</u>	<u>3,767</u>	<u>536,606</u>
Excess (deficiency) of revenues over expenditures	-	(13,587)	(13,562)	25	(20,874)
Other financing sources:					
Transfers in	<u>20,000</u>	<u>-</u>	<u>16,480</u>	<u>16,480</u>	<u>23,780</u>
Change in fund balance	-	(13,587)	2,918	16,505	2,906
Fund balance, beginning	<u>76,087</u>	<u>76,087</u>	<u>76,087</u>	<u>-</u>	<u>73,181</u>
Fund balance, ending	<u>\$ 76,087</u>	<u>\$ 62,500</u>	<u>\$ 79,005</u>	<u>\$ 16,505</u>	<u>\$ 76,087</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019
	Budget		Actual		
	Original	Final			
Revenues:					
Fees, services, and commissions	\$ 1,506,450	\$ 868,179	\$ 829,347	\$ (38,832)	\$ 1,011,794
Interest income	100	135	120	(15)	182
Total revenue	<u>1,506,550</u>	<u>868,314</u>	<u>829,467</u>	<u>(38,847)</u>	<u>1,011,976</u>
Expenditures:					
Current -					
General government - judicial:					
Operating services	203,463	181,252	137,118	44,134	278,494
Materials and supplies	-	-	-	-	4,883
Capital outlay	-	4,000	3,598	402	-
Total expenditures	<u>203,463</u>	<u>185,252</u>	<u>140,716</u>	<u>44,536</u>	<u>283,377</u>
Excess of revenues over expenditures	1,303,087	683,062	688,751	5,689	728,599
Other financing sources:					
Transfers out	<u>(820,000)</u>	<u>(485,800)</u>	<u>(640,800)</u>	<u>(155,000)</u>	<u>(739,080)</u>
Change in fund balance	483,087	197,262	47,951	(149,311)	(10,481)
Fund balance (deficit), beginning	<u>(19,084)</u>	<u>(19,084)</u>	<u>(19,084)</u>	<u>-</u>	<u>(8,603)</u>
Fund balance (deficit), ending	<u>\$ 464,003</u>	<u>\$ 178,178</u>	<u>\$ 28,867</u>	<u>\$ (149,311)</u>	<u>\$ (19,084)</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Justice System Funding Schedule - Receiving Entity
Year Ended December 31, 2020

Cash Basis Presentation	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts from:		
Criminal Court Costs/Fees		
City Court of Opelousas	\$ 7,281	\$ 11,224
City Court of Eunice	2,124	2,046
St. Landry Parish Sheriff	70,481	71,249
Bond Fees -		
St. Landry Parish Sheriff	33,158	39,376
Criminal Fines (Other) -		
St. Landry Parish Sheriff	<u>14,325</u>	<u>10,675</u>
Total receipts	<u>\$ 127,369</u>	<u>\$ 134,570</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 24,806</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parishes of St. Landry

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 63,913	\$ 48,687
Add: Collections		
Asset Forfeiture/Sale	52,962	84,276
Bond Fees	18,500	-
Pre-Trial Diversion Program Fees	481,056	383,217
Restitution	52,369	50,621
Other (worthless checks)	<u>35,028</u>	<u>197,089</u>
Subtotal Collections	<u>639,915</u>	<u>715,203</u>
Less: Disbursements to Governments and Nonprofits		
Bond Fees -		
Indigent Defender Board	3,700	-
St. Landry Parish Sheriff	4,625	-
Criminal Court Fund	4,625	-
Asset Forfeiture/Sale -		
Drug Asset Recovery Team	388	157
St. Landry Parish Sheriff	19,250	-
Criminal Court Fund	7,678	3,103
Clerk of Court	986	1,286
Opelousas Police Department	3,783	9,310
Other (worthless checks) -		
Arc of Acadiana	-	34
St. Landry Parish Government	-	400
Louisiana Department of Revenue	239	71,986
Pre-Trial Diversion Fees -		
City of Opelousas	11,213	24,480
Opelousas Marshal's Office	27,840	5,880
Louisiana State Police	54,448	43,384
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	5,550	-
Asset Forfeiture/Sale	7,678	3,103
Other (worthless checks)	5,490	16,747
Pre-Trial Diversion	384,535	305,358

(continued)

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parishes of St. Landry

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended December 31, 2020

	<u>First Six Month Period Ended 6/30/2020</u>	<u>Second Six Month Period Ended 12/31/2020</u>
Less: Disbursements to Individuals/3rd Party Collection or Restitution Payments to Individuals	50,101	53,052
Other Disbursements to Individuals	<u>63,012</u>	<u>111,966</u>
Subtotal Disbursements/Retainage	<u>655,141</u>	<u>650,246</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 48,687</u>	<u>\$ 113,644</u>

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

The Honorable Chad Pitre
District Attorney of the Twenty Seventh Judicial District
Parish of St. Landry
Opelousas, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial *statements* of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District (District Attorney), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated July 31, 2021.

Internal Control Over Financial Reporting

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

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

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

We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as item 2020-001 to be a material weakness.

Compliance and Other Matters

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

District Attorney's Response to Findings

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

Purpose of this Report

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
July 31, 2021

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings-

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2020

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

CRITERIA: The District Attorney should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the District Attorney, there are a small number of available employees.

EFFECT: The District Attorney has employees that are performing more than one related function.

RECOMMENDATION: The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

B. Compliance Findings-

There are no findings to report under this section.

C. Management Letter –

A management letter was issued related to policies and procedures.

Part II. Prior Year Findings

A. Internal Control Findings-

There are no findings to report under this section.

B. Compliance Findings-

There are no findings to report under this section.

KOLDER, SLAVEN & COMPANY, LLC

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MANAGEMENT LETTER

District Attorney of the Twenty Seventh Judicial District
The Honorable Chad Pitre, District Attorney
231 South Union Street
Opelousas, LA 70570

We have completed our audit of the basic financial statements of the District Attorney of the Twenty Seventh Judicial District for the year ended December 31, 2020 and submit the following recommendations for your consideration:

- 1) The District Attorney's Office has certain payroll expenditures paid by the St. Landry Parish Government on behalf of the District Attorney. However, no written agreement exists between the Parish and the District Attorney. The District Attorney should formalize an agreement between the District Attorney's office and the St. Landry Parish Government outlining the responsibilities of each entity regarding employee compensation.
- 2) Policies and procedures should be modified to appropriately reflect current operations of the District Attorney. Moreover, the District Attorney should implement a system that appropriately reflects the amount of time an employee works and properly tracks compensatory, vacation, and sick time.
 - a. Certain employees of the district attorney were overpaid by \$646 due to incorrect calculations.
 - b. \$43,648 of compensatory time was paid to various employees that may have violated the District Attorney's policies and procedures.
- 3) A number of employees of the District Attorney receive mobile devices as an employment benefit paid for by the District Attorney's office. Moving forward, the District Attorney should provide a monthly allowance to each employee in order for each employee to purchase their own devices.
- 4) Supplemental insurance was provided to the District Attorney, the First Assistant District Attorney, Head Accountant, and the Victims Advocate that was not offered to other employees. The District Attorney should cease providing these benefits immediately, and moving forward, should provide the same benefit package to all employees.

- 5) A relative of the Chief Administrative Officer was employed by the District Attorney which may have violated Louisiana Revised Statute 42:1119 B(1). Louisiana Revised Statute 42:1119 B(1) states that no member of the immediate family of a member of a governing authority or the chief executive of a governmental entity shall be employed by the governmental agency.
- 6) The District Attorney purchased two separate insurance contracts with related parties which may have violated Louisiana Revised Statute 42:1112 B(1). Louisiana Revised Statute 42:1112 B(1) states that no public servant shall participate in a transaction involving the governmental entity if any member of his or her immediate family has a substantial economic interest.

In conclusion, we express our appreciation to you and your staff, particularly to your office staff, for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Kolder, Slaven & Company
Certified Public Accountants

Lafayette, Louisiana
July 31, 2021