

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT**

**Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana**

**ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2021**

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT**

**Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana**

**ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2021**

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**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT**

**Parishes of Iberville, Pointe Coupee,
and West Baton Rouge, Louisiana**

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INDEPENDENT AUDITORS' REPORT

Honorable Tony Clayton
District Attorney, 18th Judicial District
Plaquemine, Louisiana 70765

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, a component unit of the Iberville, West Baton Rouge, and Pointe Coupee Parish Councils, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, 18th Judicial District for the Parishes of Iberville, Pointe Coupee and West Baton Rouge, State of Louisiana, as of December 31, 2021, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney, 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.

Responsibility 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 the District Attorney's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney'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, budgetary comparison information, the schedule of changes in total OPEB liability, the schedule of proportionate share of net pension liability, and schedule of pension contributions 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 District Attorney's basic financial statements. The accompanying supplementary information schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2022, 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.



Major, Morrison & David
New Roads, Louisiana
June 7, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
PLAQUEMINE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The Management's Discussion and Analysis (MD&A) of the District Attorney of the Eighteenth Judicial District (District Attorney) provides an overview and overall review of the District Attorney's financial activities for the fiscal year ended December 31, 2021. The intent of the MD&A is to look at the District Attorney's financial performance as a whole. It should, therefore, be read in conjunction with the District Attorney's financial statements found in the financial section starting on page 10, and the notes thereto. MD&A is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments* issued June 1999.

FINANCIAL HIGHLIGHTS

- The District Attorney's total net position decreased by \$655,319 over the course of this year's operations.
- During the year, the District Attorney's expenses were \$670,945 more than the \$3,681,176 generated in charges for services and operating grants for governmental programs.
- The total cost of the District Attorney's programs was \$4,352,121, an increase of approximately \$379,392 or 9.55 percent.
- The governmental activities reported a decrease (excluding general revenues) this year of \$670,945.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements on pages 10 and 11 are government-wide financial statements that provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances.
- The remaining statements starting on page 12 are fund financial statements that focus on individual parts of the District Attorney's government, reporting the District Attorney's operations in more detail than the government-wide statements.
 - The governmental fund statements tell how general government services, such as judicial services, were financed in the short term as well as what remains for future spending.
 - Custodial fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide additional detailed data. The notes are followed by a section of required supplementary information that further explains and supports the information in the financial statements as well as providing budgetary comparison data. The last section of the report contains additional supplemental information reporting on internal controls and any compliance findings. The rest of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Government-wide Statements

The government-wide statements report information about the District Attorney as a whole using the accrual basis of accounting, which is similar to that which is used by private sector companies. The statement of net position on page 10 includes all of the District Attorney's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities on page 11, regardless of when cash is received or paid.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
PLAQUEMINE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

These two statements report the District Attorney's net position and changes in them. Net position, the difference between the District Attorney's assets and liabilities, is one way to measure the District Attorney's financial health, or financial position. Over time, increases and decreases in the District Attorney's net position are one indicator of whether its financial health is improving or deteriorating. Other nonfinancial factors will also need to be considered to assess the overall health of the District Attorney.

The government-wide financial statements of the District Attorney report only one type of activity which is governmental activities. All of the District Attorney's basic services are included here, such as judicial services and general administration.

Fund Financial Statements

The fund financial statements, beginning on page 12, provide more detail about the District Attorney's most significant funds – not the District Attorney as a whole. State laws require the establishment of some funds. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

The District Attorney uses only the governmental type of fund with the following accounting approach. Most of the District Attorney's basic services are included in governmental funds, which focus on how cash and other financial assets that can be readily converted to cash flow in 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 be readily converted to cash. The governmental fund statements, therefore, provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides and helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Since this information does not include the additional long-term focus of government-wide statements, we provide reconciliations on the subsequent pages that explain the relationship (or differences) between the two different type statements.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

Net position. The District Attorney's combined net position decreased between fiscal years 2020 and 2021, decreasing to approximately \$1,417,847. (See Table 1 below):

**Table 1
District Attorney's Net Position**

	Governmental Activities 2020	Governmental Activities 2021
Current and other assets	\$ 2,763,012	\$ 1,948,432
Capital assets	147,030	238,253
Total assets	2,910,042	2,186,685
Deferred outflows of resources	1,262,501	1,136,041
Current liabilities	83,876	51,748
Noncurrent liabilities	1,678,227	652,579
Total liabilities	1,762,103	704,327
Deferred inflows of resources	337,274	1,200,552

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
PLAQUEMINE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

	<u>2020</u>	<u>2021</u>
Invested in capital assets, net of related debt	147,030	238,253
Restricted – IV-D Program	33,881	50,395
Restricted – Worthless Check Program	11,942	14,203
Unrestricted	1,880,313	1,114,996
Total net position	\$ 2,073,166	\$ 1,417,847

Net position of the District Attorney's governmental activities decreased by 31.6 percent to \$1,417,847.

Changes in net position. The District Attorney's total revenues increased by 24.7 percent to \$3.70 million (See Table 2) due to increased fines, fees & costs, and forfeitures. Approximately 59 percent of the District Attorney's revenue comes from fines, fees, and forfeitures collected from defendants in civil and criminal cases.

The total cost of all programs and services increased approximately \$379,392 or 9.55 percent due to increasing operating expenses and share payouts on fine revenues. The District Attorney's expenses cover all services performed by its office.

Governmental Activities

Revenues for the District Attorney's governmental activities increased by 24.7 percent, while total expenses increased 9.55 percent.

**Table 2
Changes in District Attorney's Net Position**

	<u>Governmental Activities 2020</u>	<u>Governmental Activities 2021</u>
Revenues		
Program revenues		
Charges for services	\$ 1,561,906	\$ 2,201,721
Federal, state & local grants	1,384,481	1,479,455
Other revenues	18,624	15,626
Total revenues	2,965,011	3,696,802
Expenses		
General government	3,972,729	4,352,121
Total expenses	3,972,729	4,352,121
Increase (decrease) in net position	\$ (1,007,718)	\$ (655,319)

**Table 3
Net Cost of District Attorney's Governmental Activities**

	<u>Total Cost of Services 2021</u>	<u>Net Cost of Services 2021</u>
Judicial services	\$ 4,136,426	\$ 637,460
IV-D Program	215,695	33,485
Total	\$ 4,352,121	\$ 670,945

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
PLAQUEMINE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$1,896,684, reflecting a decrease over the prior year of \$782,451. Of this fund balance, \$50,395 is restricted for use in the IV-D program, \$14,203 is assigned for the worthless check program, \$804,700 is assigned for subsequent year budget stabilization, and \$1,027,386 is unassigned within the general fund and therefore available for spending. The decrease in fund balance was due mainly to increases in operating costs during the fiscal year.

General Fund Budgetary Highlights

During the year, the District Attorney revised its General and Worthless Check Fund budgets once. The budget amendment was to increase appropriations and revise revenues to prevent budget overruns within the General Fund and revise decreased revenue estimates within the Worthless Check Fund.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the year, the District Attorney had invested \$238,253 in capital assets. (See Table 4).

**Table 4
District Attorney's Capital Assets
(net of accumulated depreciation)**

	Governmental Activities 2020	Governmental Activities 2021
Vehicles	\$ 21,537	\$ 67,726
Furniture and equipment	124,493	170,527
Total	\$ 147,030	\$ 238,253

Debt

At year-end, the District Attorney had no long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Approximately 59 percent of the District Attorney's revenues are derived from fines, fees, and forfeitures from civil and criminal cases. The District Attorney's fines and fees are estimated to decrease slightly compared to the prior year due to unknown forfeiture revenue with grant income to remain relatively stable from the IV-D federal award program. Personnel benefit costs will increase due to increases in retirement costs and health insurance. Other costs will be managed in order to remain within estimated revenues generated. The budget for the year 2022 will be monitored closely in order to reduce non-essential spending and operate within the expected revenues to be generated. Due to the COVID-19 pandemic, the United States has experienced volatile economic conditions and disruption of general business activities; however, it is unknown how this will affect the District Attorney's operations.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Honorable Tony Clayton, District Attorney of the Eighteenth Judicial District, Iberville Parish Courthouse, P.O. Drawer 880, Plaquemine, Louisiana 70765.

BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

Statement of Net Position

December 31, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 875,833
Investments	995,337
Accounts receivable	54,266
Grants receivable	22,996
Capital assets, net of depreciation	238,253
	<hr/>
Total Assets	2,186,685
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	908,623
Resources related to other post-employment benefits	227,418
	<hr/>
Total deferred outflows of resources	1,136,041
LIABILITIES	
Accounts payable and accrued expenses	51,748
Long term liabilities:	
Net pension liability	144,473
Other post-employment benefits	508,106
	<hr/>
Total Liabilities	704,327
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	1,200,552
	<hr/>
Total deferred inflows of resources	1,200,552
NET POSITION	
Invested in capital assets, net of related debt	238,253
Restricted for:	
IV-D Program	50,395
Worthless Check Program	14,203
Unrestricted (deficit)	1,114,996
	<hr/>
Total net position	<u>\$ 1,417,847</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

Statement of Activities

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	<u>Program Revenues</u>		Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government - Judicial	\$ 4,136,426	\$ 2,201,721	\$ 1,297,245	\$ (637,460)
Health and welfare	215,695	-	182,210	(33,485)
Total governmental activities	<u>4,352,121</u>	<u>2,201,721</u>	<u>1,479,455</u>	<u>(670,945)</u>
General revenues:				
Gain (loss) on sale of assets				10,795
Unrestricted investment earnings				5,031
Transfers				<u>(200)</u>
Total general revenues and transfers				15,626
Change in net position				(655,319)
Net position - beginning of the year				<u>2,073,166</u>
Net position - end of the year				<u><u>\$ 1,417,847</u></u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana
Balance Sheet - Governmental Funds**

December 31, 2021

	GENERAL FUND	IV-D FUND	WORTHLESS CHECK FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 829,030	\$ 32,600	\$ 14,203	\$ 875,833
Investments	995,337	-	-	995,337
Receivables	56,766	20,496	-	77,262
Total Assets	<u>\$ 1,881,133</u>	<u>\$ 53,096</u>	<u>\$ 14,203</u>	<u>\$ 1,948,432</u>
LIABILITIES & FUND BALANCE				
Liabilities:				
Accounts payable	\$ 25,742	\$ 380	\$ -	\$ 26,122
Payroll deductions and withholdings	23,305	2,321	-	25,626
Total Liabilities	<u>49,047</u>	<u>2,701</u>	<u>-</u>	<u>51,748</u>
Fund Balances:				
Restricted for:				
Federal & state grants	-	50,395	-	50,395
Assigned for:				
Worthless checks	-	-	14,203	14,203
Budget stabilization	804,700	-	-	804,700
Unassigned	1,027,386	-	-	1,027,386
Total Fund Balances	<u>1,832,086</u>	<u>50,395</u>	<u>14,203</u>	<u>1,896,684</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,881,133</u>	<u>\$ 53,096</u>	<u>\$ 14,203</u>	<u>\$ 1,948,432</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position**

December 31, 2021

Total fund balance - governmental funds	\$ 1,896,684
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Balance sheet - governmental funds.	238,253
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Balance Sheet - governmental funds.	
Net pension liability	(144,473)
Other postemployment benefits	(508,106)
Deferred outflows of resources related to pensions do not require the use of current financial resources and, therefore, are not reported in the Balance Sheet - governmental funds.	908,623
Deferred outflows of resources related to other post-employment benefits do not require the use of current financial resources and, therefore, are not reported in the Balance Sheet - governmental funds.	227,418
Deferred inflows of resources related to pensions do not require the use of current financial resources and, therefore, are not reported in the Balance Sheet - governmental funds.	<u>(1,200,552)</u>
Total net position of governmental activities	<u><u>\$ 1,417,847</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2021

	GENERAL FUND	IV-D FUND	WORTHLESS CHECK FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 1,207,892	\$ -	\$ 2,265	\$ 1,210,157
Intergovernmental revenues:				
Parish councils	797,574	-	-	797,574
Federal grants	-	182,185	-	182,185
Other	42,265	-	-	42,265
On-behalf salaries & benefits received	1,267,246	-	-	1,267,246
Interest earnings	5,031	-	-	5,031
Other revenues	8,156	25	-	8,181
Total revenues	3,328,164	182,210	2,265	3,512,639
EXPENDITURES				
Salaries and related benefits	1,825,548	187,755	-	2,013,303
On-behalf salaries & benefits paid	1,267,246	-	-	1,267,246
Legal and accounting	37,300	-	-	37,300
Insurance	181,006	12,690	-	193,696
Office supplies	209,096	4,016	4	213,116
Repairs and maintenance	104,556	-	-	104,556
Utilities	36,946	5,572	-	42,518
Capital outlay	150,177	-	-	150,177
Miscellaneous	278,111	5,662	-	283,773
Total expenditures	4,089,986	215,695	4	4,305,685
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(761,822)	(33,485)	2,261	(793,046)
OTHER FINANCING SOURCES (USES)				
Sale of fixed assets	10,795	-	-	10,795
Transfers in	-	50,000	-	50,000
Transfers out	(50,200)	-	-	(50,200)
Total other financing sources (uses)	(39,405)	50,000	-	10,595
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(801,227)	16,515	2,261	(782,451)
FUND BALANCE AT BEGINNING OF YEAR	2,633,313	33,880	11,942	2,679,135
FUND BALANCE AT END OF YEAR	\$ 1,832,086	\$ 50,395	\$ 14,203	\$ 1,896,684

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**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, 2021

Net change in fund balances - total governmental funds \$ (782,451)

Amounts reported for governmental activities in the statement of activities are 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. This is the amount which capital outlays exceeded depreciation in the current period.

Capital outlays	150,177
Depreciation	(58,955)

Governmental funds report the proceeds from the sale of capital assets as revenues. However, in the statement of activities only gains or losses are reported:

Gain (loss) on the disposal of capital assets	10,795
Proceeds from the sale of capital assets	(10,795)

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.

(Increase) decrease in other post-employment benefits	(80,007)
---	----------

Governmental funds report current year pension contributions as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between pension contributions and actuarially calculated expense.

	(57,652)
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The District Attorney's proportionate share of non-employer contributions to the pension plans do not provide current financial resources and, therefore, are not reported as revenue in the governmental funds.

	<u>173,569</u>
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Change in net position of governmental activities \$ (655,319)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Statement of Fiduciary Net Position - Custodial Fund
December 31, 2021**

	ASSET FORFEITURE FUND
ASSETS	
Cash and cash equivalents	<u>\$ 956,218</u>
Total Assets	<u>956,218</u>
LIABILITIES	
Due to other governments	<u>-</u>
Total Liabilities	<u>-</u>
NET POSITION	
Restricted for: Other governments	<u>956,218</u>
Total net position	<u><u>\$ 956,218</u></u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Statement of Changes in Fiduciary Net Position - Custodial Fund
For the Year Ended December 31, 2021**

	ASSET FORFEITURE FUND
ADDITIONS	
Forfeitures	\$ 672,667
Interest earnings	933
Transfers	200
	<hr/>
Total additions	673,800
DEDUCTIONS	
Disbursements to other government entities	663,293
Cost of forfeitures	10,924
Refund of forfeiture funds	14,052
	<hr/>
Total deductions	688,269
	<hr/>
Change in net position	(14,469)
Net position - beginning of year	<hr/> 970,687
Net position - end of the year	<hr/> \$ 956,218

The accompanying notes are an integral part of this statement.

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**Notes to the Financial Statements
As of and For the Year Ended December 31, 2021**

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1984, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the Grand Jury in his district, and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The District Attorney currently employs 50 people.

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the 18th Judicial District, a component unit of the Iberville, West Baton Rouge, and Pointe Coupee Parish Councils, have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued June 1999.

B. REPORTING ENTITY

The District Attorney is an independent elected official; however, the District Attorney is fiscally dependent on the Iberville, West Baton Rouge, and Pointe Coupee Parish Councils. The councils maintain and operate the parish courthouses in which the District Attorney's offices are located and provide funds for payroll and other expenses of the District Attorney's office. In addition, the councils' financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Iberville, West Baton Rouge, and Pointe Coupee Parish Councils, the financial reporting entities of the Iberville, Pointe Coupee, and West Baton Rouge Parishes.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the councils, the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

C. FUND ACCOUNTING

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance

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represents the accumulated expendable resources, which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund – the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy. The general fund also includes the pre-trial diversion program.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of 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 child, spousal and medical support.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney but may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary funds reporting focuses on net position and changes in net position. Funds accounted for in this category are the custodial funds. The custodial funds account for assets held by the District Attorney as a custodian for other governmental entities. These funds are custodial in nature and do not involve measurement of results of operations but do use the modified accrual basis of accounting. The custodial fund of the District Attorney consists of the Asset Forfeiture fund and is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District Attorney as a whole. These statements include all the financial activities of the District Attorney. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

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Program Revenues – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District Attorney's operations (See the reconciliation statements).

The amounts reflected in the General Fund in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector, an intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, and proceeds from the sale of assets are accounted for as other financing sources (uses).

Deferred Revenues

Deferred revenues arise when the District Attorney receives resources before it has a legal claim to them. In subsequent periods, when the District Attorney has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

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E. BUDGETS

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with U.S. generally accepted accounting principles. The proposed budget, prepared on the modified accrual basis of accounting, for fiscal year December 31, 2021 was completed, published, and made available for public inspection on December 3, 2020. The public hearing was held at the District Attorney's office on December 16, 2020 for comments from taxpayers. The budget was legally adopted and amended, as necessary, by the District Attorney following the public hearing. All expenditure appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classifications. One amendment was made to the General Fund and Worthless Check Collection Fee Special Revenue Fund budgets for the year ended December 31, 2021.

The on-behalf payments received and paid by the State of Louisiana and the parish councils are not budgeted or reflected in the Budgetary Comparison Schedule - General Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero. A reconciliation of total revenues and expenditures for the General Fund follows:

	<u>Total Revenues</u>	<u>Total Expenditures</u>
Actual – Page 14	\$ 3,328,164	\$ 4,089,986
On-Behalf Payments	1,267,246	1,267,246
Budget – Page 41	\$ 2,060,918	\$ 2,822,740

F. ENCUMBRANCES

The District Attorney does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. The District Attorney may invest in United States bonds, treasury notes, or certificates of deposits. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. GASB Statement No. 31 allows the District Attorney to report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts. Investments listed in the balance sheet are stated at fair value which approximates cost.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the

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date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Equipment & furniture	5 - 7 years
Vehicles	5 – 10 years

J. BAD DEBTS

The District Attorney uses the allowance method whereby uncollectible amounts due from other governmental entities are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which indicates the particular receivable is not collectible. No charge offs have occurred in the current or previous years of the District Attorney's operations.

K. OTHER POSTEMPLOYMENT BENEFITS

The District Attorney follows GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which requires the accrual of other postemployment benefits for retired employees. The District Attorney has recorded a liability for other postemployment benefits (see note 9). In government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

L. COMPENSATED ABSENCES

The District Attorney has the following policy relating to paid time off (PTO) that applies to vacation, sick, and personal time, which are non-cumulative and non-vesting:

All office personnel are allowed 4 weeks of paid time off per year, which is prorated the initial year and final year of employment and applies as follows:

- 2 weeks of PTO for 1 year of service
- 3 weeks of PTO for 2 years of service
- 4 weeks of PTO for 3 or more years of service

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The District Attorney follows GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement provides guidance for reporting deferred outflows, deferred inflows, and net position in a statement of financial position and related disclosures and applies to transactions that result in the consumption or acquisition of net assets in one period that are applicable to future periods. The District Attorney's deferred outflows/inflows of resources consist of resources related to pensions (see note 7).

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N. PENSIONS

Financial reporting information pertaining to the District Attorney's participation in the District Attorney's Retirement System (DARS) and the Parochial Employee's Retirement System (PERS) is prepared in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of DARS & PERS have been determined on the same basis as they are reported by DARS & PERS. The financial statements were prepared using the accrual basis of accounting, member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing DARS & PERS. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the District Attorney's proportionate share of the plan's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense. See note 7 for additional information.

O. RESTRICTED NET POSITION

For government-wide statement of net position, net position is reported as restricted when constraints placed on net position use is either:

- 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- 2) imposed by law through constitutional provisions or enabling legislation.

P. FUND EQUITY

The District Attorney has adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The following describes the different classifications available for fund balances of governmental funds:

Nonspendable – amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted – amounts for which constraints have been externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or amounts that are imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can be used only for specific purposes determined by formal action of the District Attorney, who is the highest level of decision-making authority for the District Attorney, 18th Judicial District. Commitments cannot be used for any other purpose unless the same action that established them decides to modify or remove them.

Assigned – amounts that do not meet the criteria to be classified as either restricted or committed but are intended to be used for specific purposes. Amounts can only be assigned by the District Attorney or individual designated for that purpose.

Unassigned – the residual fund balance in the general fund.

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When fund balance resources are available for a specific purpose, the District Attorney considers the most restrictive funds to be used first. However, the District Attorney reserves the right to spend unassigned resources first and to defer the use of more restrictive funds.

Q. 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 expenses during the reporting period. Actual results could differ from those estimates.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following funds had actual expenditures over budgeted appropriations for the year ended December 31, 2021:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$2,306,000	\$2,768,183	\$2,822,740	(\$54,557)

3. DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and Cash equivalents include bank accounts and short-term investments. See note 1(G) for additional cash disclosure note information.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure the District Attorney's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the District Attorney. The District Attorney's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. The following chart represents bank balances for the District Attorney as of December 31, 2021. Deposits are listed in terms of whether they are exposed to custodial credit risk.

	<u>Bank Balances</u>			
	<u>Uninsured & Uncollateralized</u>	<u>Uninsured & Collateralized with Securities Held by Pledging Institution or it's Trust Department/Agent but not in the Entity's Name</u>	<u>Total Bank Balances – All Deposits</u>	<u>Total Carrying Value – All Deposits</u>
Cash and Cash Equivalents	\$-0-	\$-0-	\$1,933,994	\$1,832,051

Total bank balances and total carrying amount of deposits includes cash in the custodial funds at year-end of \$956,218.

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B. Investments

Investments are stated at fair value which approximates cost. See also note 1(H) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The District Attorney's investment program is limited to purchases of bank certificate of deposits, U.S. treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool. It is the District Attorney's opinion that since these securities are governmental agencies, credit risk is not a factor.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the District Attorney will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the District Attorney. The following chart presents the investment position of the District Attorney as of December 31, 2021. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

	<u>Investments</u>			
	<u>Uninsured, Unregistered, and Held by the Counterparty</u>	<u>Uninsured, Unregistered & Held by the Counterparty's Trust Department or Agent but not in the Entity's Name</u>	<u>All Investments – Reported Amount</u>	<u>All Investments – Fair Value</u>
Certificates of Deposit	\$-0-	\$-0-	\$995,337	\$995,337

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The District Attorney's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. Investments classified by maturity dates at December 31, 2021 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6+ Years Before Maturity</u>
Certificates of Deposit	\$995,337	\$995,337	\$-0-	\$-0-

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4. RECEIVABLES

The following is a summary of receivables at December 31, 2021:

	General Fund	IV-D Fund	Total
Accounts Receivable	\$56,766	\$20,496	\$77,262

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021 are as follows:

	Furniture & Equipment	Automobiles	Total
Cost of capital assets, December 31, 2020	\$483,473	\$73,552	\$557,025
Additions	84,664	65,513	150,177
Deletions	-0-	(42,035)	(42,035)
Cost of capital assets, December 31, 2021	568,137	97,030	665,167
Accumulated depreciation, December 31, 2020	357,979	52,015	409,994
Additions	39,631	19,324	58,955
Deletions	-0-	(42,035)	(42,035)
Accumulated depreciation, December 31, 2021	397,610	29,304	426,914
Capital assets net of accumulated depreciation, December 31, 2021	\$170,527	\$67,726	\$238,253

Depreciation expense of \$58,955 for the year ended December 31, 2021 was charged to the general governmental function.

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$51,748 as of December 31, 2021, are as follows:

	General Fund	IV-D Fund	Total
Accounts	\$25,742	\$380	\$26,122
Salaries and withholdings	23,305	2,321	25,626
Totals	\$49,047	\$2,701	\$51,748

7. PENSION PLANS

Substantially all employees of the District Attorney are members of either the Louisiana District Attorneys Retirement System or the Parochial Employees' Retirement System of Louisiana. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

A. Louisiana District Attorneys Retirement System

Plan Description. The District Attorney's Retirement System, State of Louisiana is the administrator of a cost sharing, multiple-employer defined benefit pension plan. The System was established on the first day of August, nineteen hundred and fifty-six and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for District Attorneys and their assistants in each parish. All persons who

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are District Attorneys of the State of Louisiana, assistant District Attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits shall become members as a condition of their employment; provided, however, that in the case of assistant District Attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant District Attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3 percent of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contribution members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lessor of his actual service (not to be less than 15 years) or projected continued service to age 60.

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

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

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The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed \$60 per month), and all retired members and surviving beneficiaries who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases, the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

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

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 1990, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2525 Quail Drive, Baton Rouge, Louisiana 70808, or by calling (225) 267-4824.

Funding Policy. Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate from July 1, 2021 to June 30, 2022 was 9.5 percent of covered payroll (4.0% in prior year). Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2021, 2020, and 2019, were \$69,857, \$38,184, and \$24,725 respectively, equal to the required contributions for each year. The amount of non-employer contributions recognized as revenue in the government-wide statement of activities was \$166,704 for the year ended December 31, 2021.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2021, the District Attorney reported a liability of \$287,653 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2021, 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 proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating District Attorneys, actuarially determined. At June 30, 2021, the District Attorney's proportion was 1.615735%, which was an increase of 0.116665% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$112,554. At December 31, 2021, the District Attorney recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 92,285	\$ 88,327
Changes in assumptions	542,832	-0-
Net difference between projected and actual earnings on pension plan investments	-0-	782,347
Changes in proportion & differences between District Attorney contributions and proportionate share of contributions	60,181	26,218
District Attorney contributions after the measurement date	50,716	-0-
Total	\$ 746,014	\$ 896,892

The \$50,716 reported as deferred outflows of resources relating to pensions resulting from the District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2022	\$ (23,216)
2023	7,358
2024	(80,405)
2025	(105,331)
2026	-0-
Thereafter	-0-
Total	\$ (201,594)

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal Cost
Investment Rate of Return:	6.10%, net of investment expense, including inflation
Projected Salary increases:	5.0% (2.2% inflation, 2.8% merit)
Mortality Rates:	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees, Healthy Retirees, & General Disabled Retirees multiplied by 115% for males and females for current employees, annuitants and beneficiaries and disabled retirees, each with full generational projection using the MP2019 scale.
Cost of Living Adjustments:	Only those previously granted
Expected Remaining Service Lives:	5 years

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The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense 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. The resulting expected long rate of return is 8.25% for the year ending June 30, 2021.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021, were as follows:

<u>Asset Class</u>	Long-Term Target Asset	<u>Rates of Return</u>	
	<u>Allocation</u>	<u>Real</u>	<u>Nominal</u>
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	0.03%	0.00%	
System Total	100.00%		5.80%
Inflation			2.45%
Expected Arithmetic Nominal Return			8.25%

Discount Rate. The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate. The following presents the District Attorney's proportionate share of the net pension liability calculated using the discount rate of 6.10%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.10%), or one percentage point higher (7.10%) than the current rate as of June 30, 2021:

	1% Decrease (5.10%)	Current Discount Rate (6.10%)	1% Increase (7.10%)
Net Pension Liability (Asset)	\$ 1,410,421	\$ 287,653	\$ (652,987)

The District Attorneys' Retirement System has issued a stand-alone audit report on their financial statements for the year ended June 30, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

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B. Parochial Employees' Retirement System of Louisiana

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 districts of a parish or any branch or section of a parish within the state which does not have their own retirement system and which elects to become members of the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A. 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, justice 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.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent 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.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement 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 who is eligible to retire may elect to participate in

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the DROP is 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 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.

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 three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977 (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (R.S. 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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System under Plan A for the years ending December 31, 2021, 2020, and 2019, were \$75,209, \$67,009, and \$63,940, respectively, equal to the required contributions for each year. The amount of non-

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employer contributions recognized as revenue in the government-wide statement of activities was \$6,865 for the year ended December 31, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2021, the District Attorney reported a liability (asset) of \$(143,180) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability (asset) was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating District Attorneys, actuarially determined. At December 31, 2020, the District Attorney's proportion was .081658%, which was a decrease of 0.006029% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$(54,902). At December 31, 2021, the District Attorney recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 34,860	\$ 17,089
Changes in assumptions	46,844	-0-
Net difference between projected and actual earnings on pension plan investments	-0-	279,446
Changes in proportion & differences between District Attorney contributions and proportionate share of contributions	5,696	7,125
District Attorney contributions after the measurement date	75,209	-0-
Total	\$ 162,609	\$ 303,660

The \$75,209 reported as deferred outflows of resources relating to pensions resulting from the District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2022	\$ (58,208)
2023	(21,120)
2024	(91,273)
2025	(45,659)
2026	-0-
Thereafter	-0-
Total	\$ (216,260)

Actuarial assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal
Investment Rate of Return:	6.40%, net of investment expense, including inflation
Projected Salary increases:	4.75% (2.30% inflation, 2.45% merit)
Mortality Rates:	Pub-2010 Public Retirement Plans Mortality Table for General Employees, Healthy Retirees, & General Disabled Retirees multiplied by 130% for males and 125% females for current employees, annuitants and beneficiaries and disabled retirees, each with full generational projection using the MP2018 scale.

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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 increases not yet authorized by the Board of Trustees.

Expected Remaining Service Lives: 4 years

Discount Rate. The discount rate used to measure the total pension liability for Plan A was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and by the Public Retirement Systems' Actuarial Committee. Based on these assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long rate of return is 7.00% for the year ending December 31, 2020.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	<u>100%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was 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 projection 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 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.

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Sensitivity to Changes in Discount Rate. The following presents the District Attorney’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.40%, as well as what the 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 as of December 31, 2020:

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability (Asset)	\$ 300,207	\$ (143,180)	\$ (514,508)

The Parochial Employees’ Retirement System has issued a stand-alone audit report on their financial statements for the year ended December 31, 2020. Access to the report can be found on the Louisiana Legislative Auditor’s website, www.la.la.gov.

8. DEFERRED COMPENSATION PLAN

Employees of the District Attorney may participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. The District Attorney’s office has agreed to contribute a matching amount on a dollar for dollar basis of the employee’s deferral up to a maximum of 4% (5% after 8 years of service) of gross wages. Contributions made by the District Attorney for the year ending December 31, 2021, 2020, and 2019, were \$101,939, \$70,920, and \$65,170, respectively. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

9. POSTEMPLOYMENT HEALTHCARE AND LIFE INSURANCE BENEFITS

Plan Description – The District Attorney provides certain continuing health care and life insurance benefits for its retired employees. The District Attorney’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the District Attorney. The authority to establish and/or amend the obligation of the employer, employees, and retirees rests with the District Attorney. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52, *Postemployment Benefits Other Than Pensions-Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria-Defined Benefit*.

Benefits Provided – Medical benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Only a retiring District Attorney with at least 25 years of service is eligible for retiree medical benefits to be paid by the employer. Benefits are governed by applicable Louisiana Law (R.S. 16:516). Life insurance coverage is considered for this valuation.

Employees covered by benefit terms – At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>1</u>
	<u>2</u>

Total OPEB Liability

The District Attorney’s total OPEB liability of \$508,106 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

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Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.12% annually (beginning of year to determine ADC) 2.06% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

Changes in the Total OPEB Liability

Balance at December 31, 2020	\$ 486,427
Changes for the year:	
Service cost	12,705
Interest	10,447
Differences between expected and actual experience	(6,007)
Changes in assumptions	4,534
Benefit payments and net transfers	-0-
Net changes	<u>21,679</u>
Balance at December 31, 2021	<u>\$ 508,106</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following represents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.06%) or one percentage point higher (3.06%) than the current discount rate:

	1% Decrease (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB liability	\$ 593,071	\$ 508,106	\$ 438,546

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.5%) or one percentage point higher (6.5%) than the current healthcare trend rates:

	1% Decrease (4.5%)	Current Trend (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 433,780	\$ 508,106	\$ 599,281

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the District Attorney recognized OPEB expense of \$80,007. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 202,777	\$ -0-
Changes in assumptions	24,641	-0-
Total	\$ 227,418	\$ -0-

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31,	
2022	\$ 56,855
2023	56,855
2024	56,855
2025	56,853
2026	-0-
Thereafter	-0-
Total	\$ 227,418

10. LEASES

The District Attorney has cancellable operating leases on 3 copiers and 3 postage machines and incurred rental expense in the amount of \$20,447 for the year ended December 31, 2021.

11. INTERFUND TRANSFERS

The following interfund transfers were incurred during the year ended December 31, 2021:

Transferring Fund	IV-D Fund	Asset Forfeiture Fund
General Fund	\$ 50,000	\$ 200

Transfers from the General Fund to IV-D Fund occurred in order to cover the additional costs of running the child enforcement support program over the federal funds received during the year.

12. LITIGATION AND CLAIMS

At December 31, 2021, the District Attorney had no pending lawsuits. Litigation costs of \$-0- were incurred in the current year.

**13. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include expenses of the District Attorney paid from the criminal court funds or from other parish funds for the operation of the District Attorney. Examples include office rent, miscellaneous supplies, and portions of health insurance. The amount of expenses paid by these other agencies has not been determined. See note 16 for other on-behalf payments included in these financial statements.

14. OTHER EMPLOYMENT BENEFITS

The District Attorney provides certain health care and dental benefits for its active employees. Substantially all employees may participate while working for the District Attorney. These benefits are provided through

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the related councils and an insurance company, whose monthly insurance premiums are paid by the District Attorney. The cost of employee's benefits totaled \$185,029 and \$163,746 for the years ended December 31, 2021 and 2020, respectively.

15. RISK MANAGEMENT

The District Attorney's office is exposed to risks of loss in the area of workers' compensation. Those risks are handled by purchasing commercial insurance. There was no significant reduction in insurance coverage during the current fiscal year.

16. ON-BEHALF PAYMENTS

The state and the various councils pay a portion of the salaries of the District Attorney and the Assistant District Attorneys. The councils pay the salaries of the office staff with a supplemental payroll from the District Attorney's payroll account. The State of Louisiana provides direct payments of salaries to the District Attorney and the assistant District Attorneys as designated by the District Attorney's office. These payments, referred to as "on-behalf payments received", provide the District Attorney and assistant District Attorneys with their base salary (currently \$55,000 and \$50,000, respectively). If the District Attorney's office wishes to pay salaries greater than the amount of salary supplements from the state, the additional amounts are paid out of the councils' payroll accounts or the District Attorney's office payroll account. The councils provide the office staff with their base salary and if the District Attorney wishes to pay salaries greater than that amount, the additional amounts are paid out of the District Attorney's payroll account.

In accordance with GASB No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the amount of on-behalf salaries paid directly to the District Attorney, Assistant District Attorneys, and office staff, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 2021 was \$1,267,246.

17. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the following federal financial assistance programs:

<u>Federal Grants/Program Title</u>	<u>CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Expenditures</u>
Department of Health and Human Services passed through Louisiana Department of Social Services:			
Title IV-D – Reimbursement assistance for child support			
Direct grant			
Reimbursement funds	93.563	2101LACSES	\$ 182,185

This program is funded by indirect assistance payments in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. The reimbursed payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis. Reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

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Notes to the Financial Statements

18. SUBSEQUENT EVENTS

Management has performed an evaluation of the District Attorney's activities through June 7, 2022 and has concluded that there are no significant subsequent events requiring recognition or disclosure through the date and time these financial statements were available to be issued on June 7, 2022, except for the following note.

In the spring of 2020, there was a global outbreak of a new strain of coronavirus, COVID-19. The public health crisis has caused volatile economic conditions, impacting financial markets and disrupting general business activities across the United States. The timing and extent of the impact of COVID-19 on the District Attorney's current operations was felt through the reduction of fines and fee revenues. Although the United States and other countries have begun a widespread vaccination program, until the country is fully recovered, it is unknown at the date of this report as to when or if revenue collections will rebound to their previous level.

REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Commissions on fines, forfeitures and fees for collection of worthless checks	\$ 573,500	\$ 1,038,036	\$ 1,207,892	\$ 169,856
Intergovernmental revenues:				
Parish councils	726,268	771,630	797,574	25,944
Other	36,100	40,600	42,265	1,665
Interest earnings	14,000	14,000	5,031	(8,969)
Other revenues	4,000	7,500	8,156	656
Total revenues	1,353,868	1,871,766	2,060,918	189,152
EXPENDITURES				
Salaries and related benefits	1,616,500	1,762,000	1,825,548	(63,548)
Legal and accounting	47,500	47,500	37,300	10,200
Insurance	155,000	182,500	181,006	1,494
Office supplies	105,500	190,500	209,096	(18,596)
Repairs and maintenance	82,500	111,000	104,556	6,444
Utilities	38,000	38,000	36,946	1,054
Capital outlay	25,000	169,683	150,177	19,506
Miscellaneous	236,000	267,000	278,111	(11,111)
Total expenditures	2,306,000	2,768,183	2,822,740	(54,557)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(952,132)	(896,417)	(761,822)	134,595
OTHER FINANCING SOURCES (USES)				
Sale of fixed assets	-	-	10,795	10,795
Transfers in	10,000	-	-	-
Transfers out	(50,000)	(50,000)	(50,200)	(200)
Total other financing sources (uses)	(40,000)	(50,000)	(39,405)	10,595
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(992,132)	(946,417)	(801,227)	145,190
FUND BALANCE AT BEGINNING OF YEAR	2,438,671	2,633,313	2,633,313	-
FUND BALANCE AT END OF YEAR	\$ 1,446,539	\$ 1,686,896	\$ 1,832,086	\$ 145,190

DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana
IV-D FUND

BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				(UNFAVORABLE)
REVENUES				
Intergovernmental revenues:				
Federal grants	\$ 180,000	\$ 180,000	\$ 182,185	\$ 2,185
Other revenues	-	-	25	25
Total revenues	180,000	180,000	182,210	2,210
EXPENDITURES				
Salaries and related benefits	219,900	219,900	187,755	32,145
Insurance	13,000	13,000	12,690	310
Office supplies	4,500	4,500	4,016	484
Repairs and maintenance	1,000	1,000	-	1,000
Utilities	5,500	5,500	5,572	(72)
Capital outlay	1,000	1,000	-	1,000
Miscellaneous	6,500	6,500	5,662	838
Total expenditures	251,400	251,400	215,695	35,705
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(71,400)	(71,400)	(33,485)	37,915
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	50,000	-
Total other financing sources (uses)	50,000	50,000	50,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(21,400)	(21,400)	16,515	37,915
FUND BALANCE AT BEGINNING OF YEAR	24,422	24,422	33,880	9,458
FUND BALANCE AT END OF YEAR	\$ 3,022	\$ 3,022	\$ 50,395	\$ 47,373

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
 Plaquemine, Louisiana
 WORTHLESS CHECK FUND**

**BUDGETARY COMPARISON SCHEDULE
 For the Year Ended December 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Commissions on fines, forfeitures and fees for collection of worthless checks	\$ 5,500	\$ 2,120	\$ 2,265	\$ 145
Total revenues	5,500	2,120	2,265	145
EXPENDITURES				
Office supplies	-	-	4	(4)
Miscellaneous	400	400	-	400
Total expenditures	400	400	4	396
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,100	1,720	2,261	541
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,000)	-	-	-
Total other financing sources (uses)	(10,000)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,900)	1,720	2,261	541
FUND BALANCE AT BEGINNING OF YEAR	12,279	11,942	11,942	-
FUND BALANCE AT END OF YEAR	\$ 7,379	\$ 13,662	\$ 14,203	\$ 541

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
PLAQUEMINE, LOUISIANA**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2018	2019	2020	2021
Service cost	\$ 4,294	\$ -0-	\$ -0-	\$ 12,705
Interest	4,559	5,077	3,828	10,447
Changes of benefit terms	-0-	-0-	-0-	-0-
Differences between expected & actual experience	(5,642)	(10,200)	311,374	(6,007)
Changes of assumptions	(9,762)	20,987	31,521	4,534
Benefit payments	-0-	-0-	-0-	-0-
Net change in total OPEB liability	(6,551)	15,864	346,723	21,679
Total OPEB liability – beginning	130,391	123,840	139,704	486,427
Total OPEB liability – ending	<u>\$ 123,840</u>	<u>\$ 139,704</u>	<u>\$ 486,427</u>	<u>\$ 508,106</u>
Net OPEB liability	<u>\$ 123,840</u>	<u>\$ 139,704</u>	<u>\$ 486,427</u>	<u>\$ 508,106</u>
Covered employee payroll	\$ 198,624	\$ 204,583	\$ 178,000	\$ 183,340
Net OPEB liability as a percentage of covered employee payroll	62.35%	68.29%	273.27%	277.14%
Fiduciary Net Position	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Funded Ratio	0%	0%	0%	0%

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

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of District Attorney's Proportionate Share of Net Pension Liability
District Attorneys' Retirement System**

December 31, 2021

Fiscal Year Ended June 30:	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
DA's proportion of the net pension liability (asset)	1.615735%	1.499070%	1.613270%	1.496679%	1.423331%	1.263648%	1.203408%	1.259797%	Unavailable	Unavailable
DA's proportionate share of the net pension liability (asset)	\$ 287,653	\$ 1,187,672	\$ 518,994	\$ 481,619	\$ 383,904	\$ 241,871	\$ 64,822	\$ 25,124	Unavailable	Unavailable
DA's covered-employee payroll	\$ 1,012,750	\$ 929,950	\$ 950,879	\$ 930,547	\$ 922,866	\$ 764,686	\$ 705,729	\$ 728,680	\$ 724,348	\$ 711,695
45 DA's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	28.40%	127.71%	54.58%	51.76%	41.60%	31.63%	9.19%	3.45%	Unavailable	Unavailable
Plan fiduciary net position as a percentage of the total pension liability	96.79%	84.86%	93.12%	92.92%	93.57%	95.09%	98.56%	99.45%	Unavailable	Unavailable

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of District Attorney's Proportionate Share of Net Pension Liability
Parochial Employees' Retirement System**

December 31, 2021

Fiscal Year Ended December 31:	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
DA's proportion of the net pension liability (asset)	0.081658%	0.087687%	0.083688%	0.062745%	0.079970%	0.100009%	0.108994%	0.155803%	Unavailable	Unavailable
DA's proportionate share of the net pension liability (asset)	\$(143,180)	\$ 4,128	\$ 371,437	\$ (46,572)	\$ 164,699	\$ 263,252	\$ 29,800	\$ 8,229	Unavailable	Unavailable
DA's covered-employee payroll	\$ 547,012	\$ 556,003	\$ 505,650	\$ 495,180	\$ 476,234	\$ 573,414	\$ 603,300	\$ 622,937	\$ 637,695	\$ 635,441
46 DA's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-26.17%	0.74%	73.46%	-9.41%	34.58%	45.91%	4.94%	1.32%	Unavailable	Unavailable
Plan fiduciary net position as a percentage of the total pension liability	104.00%	99.89%	88.86%	101.98%	94.15%	92.23%	99.15%	99.76%	Unavailable	Unavailable

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of District Attorney's Contributions
District Attorneys' Retirement System**

December 31, 2021

Fiscal Year Ended June 30:	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 40,510	\$ 37,198	\$ 11,886	\$ -	\$ -	\$ 26,764	\$ 49,401	\$ 71,046	\$ 74,246	\$ 69,390
Contributions in related to the contractually required contribution	\$ 40,510	\$ 37,198	\$ 11,886	\$ -	\$ -	\$ 26,764	\$ 49,401	\$ 71,046	\$ 74,246	\$ 69,390
Contribution deficiency (excess)	<u>\$ -</u>									
47 DA's covered-employee payroll	\$1,012,750	\$ 929,950	\$ 950,879	\$ 930,547	\$ 922,866	\$ 764,686	\$ 705,729	\$ 728,680	\$ 724,348	\$ 711,695
Contribution as a percentage of covered-employee payroll	4.00%	4.00%	1.25%	0.00%	0.00%	3.50%	7.00%	9.75%	10.25%	9.75%

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of District Attorney's Contributions
Parochial Employees' Retirement System**

December 31, 2021

Fiscal Year Ended December 31:	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 75,209	\$ 67,009	\$ 63,940	\$ 58,150	\$ 61,897	\$ 61,910	\$ 83,145	\$ 96,528	\$ 100,342	\$ 100,437
Contributions in related to the contractually required contribution	\$ 75,209	\$ 67,009	\$ 63,940	\$ 58,150	\$ 61,897	\$ 61,910	\$ 83,145	\$ 96,528	\$ 100,342	\$ 100,437
Contribution deficiency (excess)	<u>\$ -</u>									
DA's covered-employee payroll	\$ 613,951	\$ 547,012	\$ 556,003	\$ 505,650	\$ 495,180	\$ 476,234	\$ 573,414	\$ 603,300	\$ 622,937	\$ 637,695
Contribution as a percentage of covered-employee payroll	12.25%	12.25%	11.50%	11.50%	12.50%	13.00%	14.50%	16.00%	16.11%	15.75%

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Notes to Required Supplementary Information
For the Year Ended December 31, 2021**

OPEB Plan

Changes in Benefit Terms – There were no changes of benefit terms for the year ended December 31, 2021.

Changes in Assumptions – The discount rate as of December 31, 2020 was 2.12% and it changed to 2.06% as of December 31, 2021.

Assets – There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

**District Attorneys' Retirement System
Parochial Employees' Retirement System**

Changes in Assumptions or Other Inputs. Changes in assumptions about future economic or demographic factors or of other inputs 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.

Changes 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 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.

SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of Compensation, Benefits, and
Other Payments to Agency Head**

For the Year Ended December 31, 2021

AGENCY HEAD NAME: Tony Clayton

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 110,881
Benefits - insurance	19,306
Benefits - retirement	7,491
Deferred compensation	7,843
Registration fees	888
Conferences - travel, lodging & meals	1,816
	<hr/>
	\$ 148,225

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Collecting/Disbursing Entity Schedule
As required by Act 87 of 2020 Legislative Session**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Beginning balance of amounts collected (cash on hand)	\$ 970,687	\$ 848,330
Add: Collections		
Asset forfeitures	316,021	356,646
Interest earned on collected balances	443	490
Total collections	316,464	357,136
Less: Disbursements to governments & nonprofits		
West Baton Rouge Parish Criminal Court - forfeitures	40,271	43,111
Iberville Parish Criminal Court - forfeitures	41,633	2,822
Pointe Coupee Parish Criminal Court - forfeitures	1,119	2,354
Louisiana State Police - forfeitures	96,999	71,313
DART - LDAA - forfeitures	4,251	2,492
Livonia Police Department - forfeitures	3,356	-
St. Gabriel Police Department - forfeitures	885	5,203
Iberville Parish Sheriff's Office- forfeitures	124,014	3,262
West Baton Rouge Parish Sheriff's Office - forfeitures	23,815	58,019
Pointe Coupee Parish Sheriff's Office - forfeitures	-	7,064
Iberville Parish Clerk of Court - forfeiture costs	3,163	938
West Baton Rouge Parish Clerk of Court - forfeiture costs	707	3,437
Pointe Coupee Parish Clerk of Court - forfeiture costs	927	946
Less: Amounts retained by collecting agency		
Amounts self-disbursed - forfeitures	83,023	48,287
Amounts self-disbursed - forfeiture costs	606	-
Less: Amounts disbursed to individuals/3rd party collections or processing agencies		
Refund to individuals - forfeitures	14,052	-
Total disbursements/retainage	438,821	249,248
Ending balance of amounts collected but not disbursed	\$ 848,330	\$ 956,218
Other information:		
Ending balance of total amounts assessed but not yet collected (receivable)	-	-
Total waivers during the fiscal period	-	-

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Receiving Entity Schedule
As required by Act 87 of 2020 Legislative Session**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Receipts from:		
West Baton Rouge Parish Sheriff's Office:		
Criminal Court costs & fines	\$ 36,523	\$ 49,375
Bond fees- 2%	21,153	36,148
Pre-trial diversion program fees - non-traffic	10,150	9,200
Pre-trial diversion program fees - traffic	8,930	3,740
Pre-trial diversion program fees - LACE	162,485	158,810
Worthless check fees	-	35
Iberville Parish Sheriff's Office:		
Criminal Court costs & fines	46,791	42,328
Bond fees- 2%	24,485	16,754
Pre-trial diversion program fees - non-traffic	7,350	4,900
Pre-trial diversion program fees - traffic	8,520	4,960
Pre-trial diversion program fees - LACE	99,185	97,605
Worthless check fees	465	230
Pointe Coupee Parish Sheriff's Office:		
Criminal Court costs & fines	40,148	35,915
Bond fees- 2%	8,074	13,493
Pre-trial diversion program fees - non-traffic	7,150	10,650
Pre-trial diversion program fees - traffic	51,850	34,990
Worthless check fees	1,390	145
Louisiana State Police:		
Pre-trial diversion program fees - LACE	4,445	170
District Attorney (self-disbursed):		
Forfeitures	83,023	48,287
Total receipts	<u>\$ 622,117</u>	<u>\$ 567,735</u>

INDEPENDENT AUDITORS' 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*

Honorable Tony Clayton
District Attorney, 18th Judicial District
Plaquemine, Louisiana 70765

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, 18th Judicial District for the Parishes of Iberville, Pointe Coupee, and West Baton Rouge, State of Louisiana, a component unit of the Iberville, West Baton Rouge, and Pointe Coupee Parish Councils, as of and for the year ended December 31, 2021, 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 June 7, 2022.

Report on 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) 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 the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 21-1 that we consider to be a material weakness.

Report on 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 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*.

District Attorney's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the District Attorney's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. 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 the response.

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.



Major, Morrison & David
New Roads, Louisiana
June 7, 2022

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Schedule of Findings and Responses
For the Year Ended December 31, 2021**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

 Material weakness (es) identified? Yes No

 Deficiency(s) in internal controls identified not
 considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 21-1

Criteria: Accounting duties should be segregated to achieve effective internal control and safeguarding of assets.

Condition: Lack of segregation of functions within the accounting system.

Effect: A defalcation or misappropriation of funds could more easily occur.

Cause: Lack of segregation of duties, which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions, recording, and other accounting functions without any intervention by another person.

Recommendation: We recommend that steps be taken to segregate duties within the various accounting functions.

Management's Response: Because of the limited number of accounting personnel, total segregation of accounting duties will not be possible nor cost beneficial. However, management has established and implemented additional review procedures paying close attention to processes handled by the accounting personnel to reduce the risk of potential problems and will continue to review accounting procedures and make internal control improvements that are practical and cost beneficial.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2021**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I – Internal Control and Compliance Material to the Financial Statements				
20-1	FY98	Lack of segregation of duties.	Partially	Total segregation is impractical. Additional review processes implemented closely monitoring accounting personnel to reduce the risk of potential problems.
20-2	FY07	Lack of experienced staff needed to prepare the financial statements in accordance with GAAP.	Yes	The new District Attorney possesses suitable knowledge, skill, and experience to accept responsibility for the preparation of the financial statements.

Section II – Internal Control and Compliance Material to Federal Awards:

None.

Section III – Management Letter

Reporting on lack of segregation of duties and experienced staff needed to prepare the financial statements resulting in significant control deficiencies.

**DISTRICT ATTORNEY OF THE EIGHTEENTH
JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 2021**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completed</u>
Section I – Internal Control and Compliance Material to the Financial Statements				
21-1	Lack of segregation of duties.	Due to the size of the District Attorney’s office, total segregation of accounting duties is impractical. Management has implemented additional review processes thereby reducing the risk of potential problems.	T. Clayton	Ongoing

Section II – Internal Control and Compliance Material to Federal Awards:

None.

Section III – Management Letter

We reported on the lack of segregation of duties.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Management of the District Attorney – 18th Judicial District
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, 2021 through December 31, 2021. The District Attorney's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney 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, 2021 through December 31, 2021. 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:

Written Policies and Procedures

1. 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:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exceptions were found as a result of this procedure.

b) **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.

No exceptions were found as a result of this procedure.

c) **Disbursements**, including processing, reviewing, and approving.

No exceptions were found as a result of this procedure.

d) **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).

No exceptions were found as a result of this procedure.

- e) **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(s) rate of pay or approval and maintenance of pay rate schedules.

No exceptions were found as a result of this procedure.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions were found as a result of this procedure.

- g) **Credit Cards (and debit cards, fuel cards, P-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).

No exceptions were found as a result of this procedure.

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were found as a result of this procedure.

- i) **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.

No exceptions were found as a result of this procedure.

- j) **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.

We performed the procedure and discussed the results with management.

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

No exceptions were found as a result of this procedure.

Bank Reconciliations

- 2. 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:

- a) 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);

No exceptions were found as a result of this procedure.

- b) Bank reconciliations include evidence that a member of management/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
No exceptions were found as a result of this procedure.
- c) 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.
No exceptions were found as a result of this procedure.

Collections (excluding electronic funds transfers)

- 3. 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).
- 4. 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
No exceptions were found as a result of this procedure.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
The same employee responsible for collecting cash is responsible for preparing/making bank deposits.
 - c) Each employee responsible for collecting cash is not 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.
The same employee responsible for collecting cash is responsible for posting collection entries to the general ledger.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
The same employee responsible for reconciling cash collections to the general ledger is responsible for collecting cash.
- 5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
No exceptions were found as a result of this procedure.
- 6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under "Bank Reconciliations" above (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). *Alternately, 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:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions were found as a result of this procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- d) Observe 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).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

7. 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).

8. For each location selected under #7 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

No exceptions were found as a result of this procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

- c) 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.

No exceptions were found as a result of this procedure.

- d) 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.

No exceptions were found as a result of this procedure.

9. For each location selected under #7 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:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.

No exceptions were found as a result of this procedure.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

10. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

11. 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:

- a) 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

12. Using the monthly statements or combined statements selected under #11 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 (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

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

13. 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, 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:

- a) If reimbursed using a per diem, observe 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).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- c) Observe 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 policy (procedure #1h).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Contracts

- 14. 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. *Alternately, 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:

- a) 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.

No exceptions were found as a result of this procedure.

- b) 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 the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

Payroll and Personnel

- 15. 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.

No exceptions were found as a result of this procedure.

- 16. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #14 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions were found as a result of this procedure.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were found as a result of this procedure.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were found as a result of this procedure.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

17. 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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

18. 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.

No exceptions were found as a result of this procedure.

Ethics

19. Using the 5 randomly selected employees/officials from procedure #15 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Fraud Notice

20. 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.

No exceptions were found as a result of this procedure.

21. Observe 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.

No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

22. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

- c) 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.

We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #15 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions were found as a result of this procedure.

27. Observe 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).

No exceptions were found as a result of this procedure.

28. 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 it includes the applicable requirements of R.S. 42:344:

a) Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions were found as a result of this procedure.

b) Number of sexual harassment complaints received by the agency;

No exceptions were found as a result of this procedure.

c) Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions were found as a result of this procedure.

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions were found as a result of this procedure.

e) Amount of time it took to resolve each complaint.

No exceptions were found as a result of this procedure.

We were engaged by the District Attorney 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 District Attorney 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.



Major, Morrison & David
New Roads, Louisiana
June 7, 2022

**DISTRICT ATTORNEY OF THE EIGHTEENTH JUDICIAL DISTRICT
Plaquemine, Louisiana**

**Management's Response to Statewide Agreed-Upon Procedures
For the Year Ended December 31, 2021**

Management Response to Item:

4b, 4c & 4d Collections that are received in the mail at the main accounting office are deposited, recorded, and reconciled by the Controller. This is unavoidable due to the limited accounting personnel of the District Attorney's office. Additional oversight by the District Attorney paying close attention to documentation on a regular basis help minimize any possible problems occurring.

Tony Clayton, District Attorney
18th Judicial District
Plaquemine, Louisiana 70765

In planning and performing our audit of the financial statements of 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, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District Attorney'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 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, 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 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. We believe that the deficiency referred to as item 21-1 in the following paragraph constitutes a material weakness.

Item 21-1: Lack of segregation of duties within the accounting system. Lack of segregation of duties results in a system that is harder to detect material misstatements as they occur. It also increases the chances of misappropriation of funds within the organization.

This communication is intended solely for the information and use of the District Attorney, management, the Legislative Auditor for the state of Louisiana, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Major, Morrison & David

Major, Morrison & David
New Roads, Louisiana
June 7, 2022