

DISTRICT ATTORNEY OF THE TWENTIETH  
JUDICIAL DISTRICT

EAST AND WEST FELICIANA PARISH, LOUISIANA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
PARISHES OF EAST AND WEST FELICIANA  
FINANCIAL REPORT WITH INDEPENDENT AUDITOR'S REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2021  
WITH SUPPLEMENTAL INFORMATION SCHEDULE

CONTENTS

Statement	<u>Page No.</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-8
Basic Financial Statements:	
<u>Government-wide Financial Statements (GWFS)</u>	
Statement of Net Position	9
Statement of Activities	10
<u>Fund Financial Statements (FFS)</u>	
Governmental Funds - Balance Sheet	11
Reconciliation of Governmental Funds- Balance Sheet to Statement of Net Position	12
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance	13
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	14
<u>Fiduciary Agent Funds</u>	
Fiduciary Fund Description	15
Statement of Fiduciary Net Assets	16
State of Changes in Fiduciary Net Position	17
Notes to the Financial Statements	18-28
Supplemental Information	
Justice System Funding Schedule - Collecting / Disbursing Entity	29
Justice System Funding Schedule - Receiving Entity	30
Budgetary Comparison Schedule	31-32
Schedule of Employer's Share of Net Pension Liability	33-34
Schedule of Compensation, Benefits, & Other Payments to Agency Head	35
Independent Auditor's Reports Required by <u>Government Auditing Standards</u> :	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	36-37
Summary of Audit Results and Schedule of Prior and Current Year Audit Findings	38-39
Communications	40
Statewide Agreed-upon Procedures	41-53

**MC DUFFIE K. HERROD, LTD.**  
**(A Professional Accounting Corporation)**

**McDUFFIE K. HERROD**  
**CERTIFIED PUBLIC ACCOUNTANT**

Member:

American Institute of CPAs  
Society of Louisiana CPAs

POST OFFICE BOX 8436  
12410 WOODVILLE ST.  
CLINTON, LA 70722  
Telephone (225) 683-3888  
Facsimile (225) 683-6733  
Email [mkherrod@bellsouth.net](mailto:mkherrod@bellsouth.net)

**Independent Auditor's Report**

The Honorable Samuel D'Aquila  
District Attorney of the Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District'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, the fiduciary funds, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District as of December 31, 2021, and the respective changes in financial position for the year then ended in conformity 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney of the Twentieth Judicial District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibility of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8, the budgetary comparison information on pages 31 through 32, and the schedule of the District Attorney's proportionate share of the net pension liability on pages 33 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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.

### ***Other Supplementary Information***

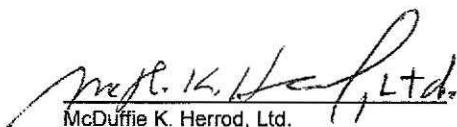
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements. The other supplementary

information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The other supplemental 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. This includes the Justice System Funding Schedules (reporting schedules) created by Act 87 of the Louisiana 2020 Regular Legislative Session and the schedule of compensation, benefits & other payments to the agency head. These reporting schedules are also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 a report dated July 21, 2022, on our consideration of the District Attorney of the Twentieth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 of the Twentieth Judicial District's internal control over financial reporting and compliance.



McDuffie K. Herrod, Ltd.  
A Professional Accounting Corporation  
July 21, 2022

## MANAGEMENT DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021**

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2021. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

**PAST ACCOMPLISHMENTS**

During 2021, the District Attorney had the following:

- The District Attorney's office in East Feliciana Parish saw 894 criminal cases filed.
- The District Attorney's office in West Feliciana Parish saw 996 criminal cases filed.

**GRANT PROGRAMS:**

- **THE VICTIM ASSISTANCE PROGRAM** offers free counseling to victims who cannot afford counseling on their own. This program uses local licensed counselors who have years of experience in counseling. This program is now in its sixteenth year.
- **THE DRUG DIVERSION PROGRAM** offers first time drug offenders educational classes on how to abstain from drugs and alcohol, and the effects of drug and alcohol abuse. Instructors consist of local professionals who have a background in education. This program is now in its thirteenth year. The enrollment in the program for the year 2021 was 24 persons.
- **VICTIM RESTITUTION ASSISTANCE PROGRAM** works directly with assigned victims who have received restitution awards. Qualifying victims in East Feliciana Parish was 219 and 97 victims qualified in West Feliciana Parish.

**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 an optional section that presents combining statements for non-major governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements 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 funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.
- Fiduciary 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 more detailed data. The statements are followed by a section of required

# DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021

supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

## Government-Wide Statements

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

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets - the difference between the District Attorney's assets and liabilities - is one way to measure the District Attorney's financial position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall financial health of the District Attorney, one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Parishes of East and West Feliciana.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the public safety program, and general administration.

## Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The District Attorney has two kinds of funds:

- Governmental funds - Most of the District Attorney's basic services are included in the governmental funds, which focus on: (1) how the other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that 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. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.



**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021**

- Fiduciary funds - we excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE**

**Net Position.** The District Attorney's combined net position was as follows. (See Table A-1.)

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

	Governmental Activities	
	2020	2021
Current and other assets	\$ 431,800	\$ 498,135
Capital assets – net	77,309	33,992
Deferred Outflows – Pension	191,920	147,049
Total Assets & Deferred Outflows	701,029	679,176
Current Liabilities	10,749	23,095
Long-Term Liabilities	263,313	58,248
Deferred Inflows - Pension	53,215	185,655
Total Liabilities & Deferred Inflows	327,277	266,998
Net Assets		
Invested in capital assets	77,309	33,992
Unrestricted	296,443	378,186
Total Net Assets	373,752	412,178

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021**

**Governmental Activities**

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

	Governmental Activities	
	2020	2021
Revenues		
Program Revenues		
Charges for services	\$ 354,521	\$ 430,332
State grants and entitlements	367,037	358,935
Other	66,634	112,474
Total Revenues	\$ 788,192	\$ 901,741
Expenses		
General governmental	929,241	863,315
Total Expenses	929,241	863,315
Increase (decrease) in net position	\$ (141,049)	\$ 38,426

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

	Total Cost of Services 2020	Total Cost of Services 2021
Public Safety	\$ 728,578	\$ 652,003
IVD Program	200,663	211,312
Total	\$ 929,241	\$ 863,315

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS**

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$412,178.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2021, the District Attorney had invested \$33,992 in capital assets (See Table A-4)

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

	Governmental Activities	
	2020	2021
Furniture and equipment	<u>\$ 77,309</u>	<u>\$ 33,992</u>
Total	<u><u>\$ 77,309</u></u>	<u><u>\$ 33,992</u></u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for most of its revenues. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2022 year is approximately the same as the year 2021.

**CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT STAFF**

This financial report is designed to provide our citizens, taxpayers, 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 Mr. Samuel C. D'Aquila, District Attorney, 11651 Ferdinand St., St. Francisville, Louisiana, 70775.

**BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
Statement of Net Position  
December 31, 2021

ASSETS AND DEFERRED OUTFLOWS

Cash and Cash Equivalents	\$ 334,064
Investments	58,724
Receivables, net	101,281
Prepaid expenses	4,066
Capital assets, net of accumulated depreciation	<u>33,992</u>
	<u>532,127</u>
Deferred Outflows	
Pension Related	<u>147,049</u>
	<u>147,049</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>679,176</u>

LIABILITIES AND DEFERRED INFLOWS

LIABILITIES

Accounts payable	23,095
Accrued expenses	-
	<u>23,095</u>

LONG-TERM LIABILITIES

Net Pension Liability	<u>58,248</u>
	<u>58,248</u>

DEFERRED INFLOWS

Pension Related	<u>185,655</u>
	<u>185,655</u>

TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>266,998</u>
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NET POSITION

Invested in capital assets	33,992
Unrestricted	<u>378,186</u>

TOTAL NET POSITION	<u>\$ 412,178</u>
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The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
Statement of Activities  
For the Year Ended December 31, 2021

		Program Revenues		Net (Expenses) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental unit
<u>FUNCTIONS PROGRAMS</u>				
Governmental activities				
Public safety	\$ 652,003	\$ 430,332	\$ 155,990	\$ (65,681)
Health and welfare - IV-D	211,312		205,445	(5,867)
Total governmental activities	\$ 863,315	\$ 430,332	\$ 361,435	\$ (71,548)
General Revenues:				
Interest and investment earnings			66	
Other			70,831	
Local revenue			39,077	
Total general revenues and special items				\$ 109,974
Excess of expenditures over revenues				38,426
Net Position - December 31, 2020				373,752
Net position - December 31, 2021				\$ 412,178

The accompanying notes are an integral part of this financial statement

FUND FINANCIAL STATEMENTS



DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

Balance Sheet  
Governmental Funds  
December 31, 2021

	General Fund	IV-D Special Revenue Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 238,840	\$ 95,224	\$ 334,064
Investments	58,724	0	58,724
Accounts receivables			
State grants			0
Grants from DCFS- IV-D		55,959	55,959
Dept. of Corrections	1,399		1,399
Other receivables	43,089	834	43,923
Prepaid Expense	4,066		4,066
	<u>\$ 346,118</u>	<u>\$ 152,017</u>	<u>\$ 498,135</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 23,095	\$ -	\$ 23,095
Accrued payables	0	0	0
	<u>23,095</u>	<u>0</u>	<u>23,095</u>
 Fund balances:			
Fund Equity - Unassigned	323,023		323,023
Fund Equity - Assigned		152,017	152,017
	<u>323,023</u>	<u>152,017</u>	<u>475,040</u>
 TOTAL LIABILITIES AND FUND BALANCES			
	<u>\$ 346,118</u>	<u>\$ 152,017</u>	<u>\$ 498,135</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2021

Total fund balances - Governmental Funds		\$ 475,040
Total net assets reported in the statement of net position is different because:		
Deferred Outflows - Pension Related		147,049
Capital Assets:		
Cost of captial assets at December 31, 2021	388,066	
Less: accumulated depreciation as of December 31, 2021	<u>(354,074)</u>	33,992
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the Governmental Balance Sheet		
Deferred Inflows - Pension Related		(185,655)
Deferred Inflows - Grant Related		
Net Pension Liability		<u>(58,248)</u>
Total net position at December 31, 2021 - Governmental Activities		<u>\$ 412,178</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Special Revenue Fund	Total
<b>REVENUES</b>			
Commissions of fines and forfeitures	\$ 132,798		\$ 132,798
Interest earnings	43	23	66
Intergovernmental revenue:			
Department of Children & Family Services		205,445	205,445
Parish Police Jury	9,077		9,077
State of Louisiana			-
Grants	23,080		23,080
Check collection and DA fees	47,659		47,659
Pre-trial intervention fees	121,004		121,004
Other	362,612	-	362,612
<b>TOTAL REVENUES</b>	<b>\$ 696,273</b>	<b>\$ 205,468</b>	<b>\$ 901,741</b>
<b>EXPENDITURES</b>			
General Government:			
Current operating:			
Personnel service & related benefits	\$ 402,813	\$ 203,880	\$ 606,693
Materials & Supplies	226,268	7,432	233,700
Grant expenses	7,359		7,359
Capital outlay	-		-
<b>TOTAL EXPENDITURES</b>	<b>\$ 636,440</b>	<b>\$ 211,312</b>	<b>\$ 847,752</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	59,833	(5,844)	53,989
Fund balances - beginning of year	263,190	157,861	421,051
Fund balances - end of year	<b>\$ 323,023</b>	<b>\$ 152,017</b>	<b>\$ 475,040</b>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS  
 STATEMENT OF THE REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 DECEMBER 31, 2021

Net change in fund balances - total governmental funds \$ 53,989

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 expenses. This is the amount which depreciation exceeded capital outlays in the current period.

Depreciation expense	(43,317)
Capital outlays	<u>-</u>

Long term liabilities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds:

Non-employer Contributions to Cost-sharing Pension Plan: District Attorneys' Retirement System	-
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Pension Expense (Benefit)	<u>27,754</u>
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Change in net position of governmental activities \$ 38,426

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT**

**FUND DESCRIPTIONS – FIDUCIARY FUNDS**

CUSTODIAL FUNDS

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

The office of the District Attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency's participation in any of the activities that led to the seizure or forfeiture of the property or monies.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2021

	<u>Special Asset Forfeiture</u>
<u>ASSETS</u>	
Cash	\$ 16,865
TOTAL ASSETS	<u>\$ 16,865</u>
<u>LIABILITIES</u>	
Due to other governmental units	\$ 16,865
TOTAL LIABILITIES	<u>\$ 16,865</u>

The accompanying notes are an integral part of this statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

Additions:

Fines, fees and court costs	
Seized funds	\$ 36,469
Interest earned	
Total additions	<u>36,469</u>

Deductions:

Payments to local governments of fines, fees and court costs	
Payment of seized funds to local governments	25,714
Payment of seized funds to defendants	
Payment of interest to local governments	
Bank services charges	
Total deductions	<u>25,714</u>

Net increase in net position	10,755
Net position, beginning, as restated	<u>6,110</u>
Net position, ending	<u>\$ 16,865</u>

The accompanying notes are an integral part of this statement

NOTES TO FINANCIAL STATEMENTS



District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

**INTRODUCTION**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the Parishes of East and West Feliciana, Louisiana. The District Attorney is elected for a term of six years.

**NOTE # 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the Twentieth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) 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 in June 1999.

B. REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Codification Section 2100, the District Attorney of the Twentieth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Police Jury and West Feliciana Parish Council is the financial reporting entity for the East and West Feliciana Parishes. The financial reporting entity consists of (a) the primary government of Police Jury and Council, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1.      Appointing a voting majority of an organization's governing body, and
  - a.      The ability of the District Attorney to impose its will on that organization and/or
  - b.      The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District Attorney.
  
2.      Organizations for which the District Attorney does not appoint a voting majority, but are fiscally dependent on the District Attorney.

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the East Feliciana Parish Police Jury and West Feliciana Parish Council provide a significant amount of financial revenues, the District Attorney was determined to be a component unit of the East Feliciana Parish Police Jury and West Feliciana Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the East Feliciana Parish Police Jury and West Feliciana Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12% of the fines collected and 30% of bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorney's office.

Special Revenue Fund

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

FIDUCIARY FUNDS:

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

Asset Forfeiture Account

The District Attorney's Asset Forfeiture Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

**D. ACCOUNTING / MEASUREMENT FOCUS**

**Accrual Basis - Government Wide Financial Statements (GWFS)**

The GWFS were prepared using 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 and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB no. 33, Accounting and Financial Reporting for Non-exchange transactions.

**Program Revenues**

Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

**Modified Accrual Basis - Fund Financial Statements (FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing resources.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

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

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

1. In accordance with the Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the General and Special Revenue Funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

F. COMPENSATED ABSENCES

On January 10, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned; after 5 years of service, 15 days of vacation leave is earned per calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. CASH AND TIME DEPOSITS

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, and national banks having their principal office in Louisiana.

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

I. OPERATING TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE # 2 CAPITAL ASSETS**

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

	<u>Furniture and Equipment</u>
Cost of capital assets	
January 1, 2021	\$423,066
Additions	0
Deletions	<u>(35,000)</u>
Cost of capital assets	
December 31, 2021	<u>\$388,066</u>
Accumulated depreciation,	
January 1, 2021	345,757
Deletions	(35,000)
Additions	<u>43,317</u>
Accumulated depreciation,	
December 31, 2021	<u>\$354,074</u>
Capital assets, net of accumulated depreciation, at December 31, 2021	<u>\$33,992</u>

Depreciation expense of \$43,317 for the year ended December 31, 2021 was charged to the following governmental functions:

Public service	\$43,317
Title IV-D	<u>0</u>
	<u>\$43,317</u>

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

**NOTE # 3      RETIREMENT SYSTEMS**

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

Members who joined the System before July 1, 1990, 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% 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 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Death and disability payments are also provided as established by state statutes.

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

Louisiana District Attorneys' Retirement System  
1645 Nicholson Drive  
Baton Rouge, Louisiana 70802  
Phone (225) 343-0171

Funding Policy - Plan members are required to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate of 1.25 percent. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

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 \$58,248 for its proportionate share of the net pension liability of the System. 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 employers, actuarially determined. At June

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

30, 2021, the District Attorney's proportion was 0.327176%, which was decrease of 0.005176% from its proportion measured as of June 30, 2021. For the year ended December 31, 2021, the District Attorney recognized pension expense/(benefit) of (\$22,479) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Flows of Resources</b>	<b>Outflows</b>	<b>Inflows</b>
Differences between expected and actual experience	\$ 18,687	\$17,886
Changes of assumptions	109,920	0
Net difference between projected and actual earnings on Pension plan investments	0	158,420
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,904	9,349
Employer contributions subsequent to the measurement date	4,538	0
<b>Totals</b>	<b>\$ 147,049</b>	<b>\$185,655</b>

The District Attorney reported a total of \$147,049 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization related to pensions, will be recognized in pension expense as follows:

Year	Amount
2022	6,259
2023	103
2024	16,021
2025	20,967
2026	43,144
<b>Total</b>	<b>\$ 86,494</b>

*Actuarial Methods and Assumptions* - A summary of the actuarial methods and assumptions used in determining the total pension liability as June 30, 2021 are as follows:

Actuarial Cost Method	Entry age normal cost
Investment Rate of Return	6.10%, net of investment expense, including inflation
Projected Salary Increases	5.00% (2.20% inflation, 2.80% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

	115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
Expected Remaining Service Lives	5 years
Cost of Living Adjustments	Only those previously granted

*Discount Rate*

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 long-term rate of return is 8.25% for the year ended 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:

Asset Class	Long-Term Target Asset Allocation	Expected Portfolio Real Rate of Return
Equities	57.11%	6.43%
Fixed Income	30.19%	0.94%
Alternatives	12.67%	0.89%
Cash	0.03%	0.00%
Totals	100.00%	5.80%
Inflation		2.45%
Expected Real Rate of Return		8.25%

The long-term expected rate of return selected for this report by the Fund was 6.10%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investment was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.10%.



District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the Fund calculated using the discount rate of 6.10%, as well as what the Fund's net pension liability 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 discount rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.10%)	Current Discount Rate (6.10%)	1% Increase (7.10%)
Net Pension Liability	285,601	58,248	(132,226)

**NOTE # 4 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS**

The financial statements do not include certain expenditures that were paid out of the funds of the criminal court, the parish police juries or by the state. These items were paid by the other governmental units directly.

East Feliciana Parish Police Jury	375,360
State of Louisiana	<u>248,400</u>
	<u>\$ 623,760</u>

**NOTE # 5 CASH AND CASH EQUIVALENTS**

At December 31, 2021, the carrying amount of the District Attorney's deposits were book balances totaling \$334,064.

The bank balances were covered by federal depository insurance and other bank collateral.

**NOTE # 6 INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All investments are insured by the FDIC.

The following investments are certificates of deposits with maturities that exceed 90 days:

General Fund	\$ 58,724
IV-D Fund	<u>0</u>
Total	<u>\$ 58,724</u>

**NOTE # 7 FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Children and Family Services. Beginning in July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

December 31, 2021, the District Attorney for the Twentieth Judicial District expended \$200,663 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Children and Family 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 Children and Family Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. The 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 expenditures that may be disallowed as a result of such a review or audit.

**NOTE # 8 RECEIVABLES**

The receivables at December 31, 2021 are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>IV-D Fund</u>
Fines & Court Costs	\$ 5,386	
Grants	2,500	
Incentive payments	0	55,959
DOC - Angola 5	1,399	
PTI	19,862	
Other	<u>15,341</u>	<u>834</u>
	<u>\$ 44,488</u>	<u>\$ 56,793</u>

**NOTE # 9 RELATED PARTY TRANSACTIONS**

There are no known transactions that require disclosure.

**NOTE # 10 LITIGATION AND CLAIMS**

At December 31, 2021 there was no threatened or pending litigation, nor any claims filed against the District Attorney.

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements  
December 31, 2021

**NOTE # 11      RISK MANAGEMENT**

The District Attorney's office is exposed to various risks of loss including injuries to workers, criminal or property damage, theft and other possible related claims. The District Attorney purchases commercial insurance to minimize this risk of loss from these types of occurrences.

**NOTE # 12      DEFERRED COMPENSATION PLAN**

Certain employees of the District Attorney of the Twentieth Judicial District participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. 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. Amounts matched by the District Attorney for the year ended December 31, 2021 was \$14,925.

**NOTE # 13      SUBSEQUENT EVENTS**

Management has evaluated subsequent events through July 21, 2022, the date on which the financial statements were available to be issued, and it was determined that there were no significant events that would require disclosure.

**NOTE # 14      CLAIMS AND JUDGEMENTS**

The District Attorney of the Twentieth Judicial District of the State of Louisiana participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to non-compliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

**SUPPLEMENTAL INFORMATION**

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 COLLECTING / DISBURSING ENTITY SCHEDULE  
 As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ -	\$ 6,401
Add Collections		
Asset Forfeiture/Sale	-	-
Civil Fees - Juvenile Justice	19,454	10,357
Pre-Trial Intervention Fees	59,345	60,936
Prosecutor Traffic Safety Program	104,670	69,885
Restitution	5,548	23,529
District Attorney Fees	12,705	5,425
Interest Earnings on Collected Balances	18	25
Total Collections	<u>201,740</u>	<u>170,157</u>
Less: Disbursements to Governments & Nonprofits		
East Feliciana Drug & Alcohol Awareness	5,032	7,414
West Feliciana Drug Awareness Council	5,032	7,414
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency	179,254	137,949
Less: Disbursements to Individuals or Processing Agency		
Restitution Payments to Individuals	<u>6,021</u>	<u>23,781</u>
Total Disbursements / Retainage	<u>195,339</u>	<u>176,558</u>
Ending Balance of Amounts Collected	<u>\$ 6,401</u>	<u>\$ -</u>
Other Information:		
Ending Balance of Amounts Assessed but not yet Collected	\$ 45,918	\$ 43,890

See Independent Auditor's Report

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
RECEIVING ENTITY SCHEDULE  
As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Cash Basis Presentation		
Receipts from:		
East Feliciana Parish Sheriff's Office Fines & Court Costs	\$ 32,303	\$ 26,097
West Feliciana Parish Sheriff's Office Fines & Court Costs	<u>51,837</u>	<u>32,515</u>
Total Receipts	<u>\$ 84,140</u>	<u>\$ 58,612</u>

See Independent Auditor's Report

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b><u>REVENUES</u></b>			
Fines and forfeitures	\$123,000	\$132,798	\$9,798
Interest	100	43	(57)
Intergovernmental revenue:			
Parish police jury	15,000	9,077	(5,923)
Grants	20,000	23,080	3,080
Check collection fees and DA fees	50,000	47,659	(2,341)
Pre-trial intervention & traffic income	275,000	292,734	17,734
Victim/Witness Revenue	30,000	30,000	0
Other Revenues	<u>150,000</u>	<u>160,882</u>	<u>10,882</u>
<b>TOTAL REVENUES</b>	<b>663,100</b>	<b>696,273</b>	<b>33,173</b>
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service & Related benefits	402,000	402,813	(813)
Materials and supplies	240,000	226,268	13,732
Grant expenses	10,000	7,359	2,641
Donations	0	0	0
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>652,000</b>	<b>636,440</b>	<b>15,560</b>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<b>11,100</b>	<b>59,833</b>	<b>48,733</b>
<b><u>FUND BALANCES</u></b>			
Beginning of year	<u>(232,809)</u>	<u>263,190</u>	<u>0</u>
End of year	<u>(\$221,709)</u>	<u>\$323,023</u>	<u>\$48,733</u>

See Independent Auditor's Report

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Interest	\$ 25	\$ 23	(\$2)
Other Income		\$ -	
Intergovernmental revenue:			\$0
Louisiana Department of Social Services	202,000	205,445	\$3,445
TOTAL REVENUES	\$ 202,025	\$ 205,468	\$ 3,443
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service & Related benefits	200,000	203,880	(3,880)
Materials & supplies	10,000	7,432	2,568
Operating expenses	0	0	0
Travel	0	0	0
TOTAL EXPENDITURES	\$ 210,000	\$ 211,312	\$ (1,312)
<b><u>EXCESS OF EXPENDITURES OVER REVENUES</u></b>			
	(7,975)	(5,844)	2,131
<b><u>FUND BALANCES</u></b>			
Beginning of year	172,631	157,861	0
End of year	\$164,656	\$152,017	\$2,131

See Independent Auditor's Report



DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 DECEMBER 31, 2021

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
June 30, 2015	12,677	12,677	-	141,758	8.9427%
June 30, 2016	6,659	6,659	-	224,786	2.9623%
June 30, 2017	5,926	5,926	-	177,138	3.3454%
June 30, 2018	13,811	13,811	-	177,138	7.7900%
June 30, 2019	2,180	2,180	-	191,475	1.1400%
June 30, 2020	11,498	11,498	-	215,856	5.3300%
June 30, 2021	8,203	8,203	-	206,204	3.9700%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
 DECEMBER 31, 2021

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	0.308519%	12,665	141,758	8.93%	95.09%
June 30, 2016	0.197403%	4,181	224,786	45.91%	98.56%
June 30, 2017	0.286410%	23,541	177,138	13.29%	93.57%
June 30, 2018	0.277667%	13,811	177,138	7.79%	92.92%
June 30, 2019	0.296611%	2,180	191,475	1.14%	93.12%
June 30, 2020	0.332352%	11,498	215,856	5.33%	84.86%
June 30, 2021	0.134811%	8,203	206,204	3.97%	96.79%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 SCHEDULE OF COMPENSATION, BENEFITS, AND  
 OTHER PAYMENTS TO AGENCY HEAD  
 FOR THE YEAR ENDED DECEMBER 31, 2021

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

Samuel D'Aquila, District Attorney

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 141,086
Benefits - Retirement	13,566
Total Salary & Benefits	\$ 154,652
Other Items:	
Education & Training	-
Education Travel & Lodging	-
Total Other Items	\$ -
Total Salary, Benefits, & Other Items	\$ 154,652

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Member:

American Institute of CPAs  
Society of Louisiana CPAs

POST OFFICE BOX 8436  
12410 WOODVILLE ST.  
CLINTON, LA 70722  
Telephone (225) 683-3888  
Facsimile (225) 683-6733  
Email [mkherrod@bellsouth.net](mailto:mkherrod@bellsouth.net)

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

The Honorable Samuel D'Aquila  
District Attorney of the Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

We have audited, in accordance with the 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, the fiduciary funds and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements, and have issued our report thereon dated July 21, 2022.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

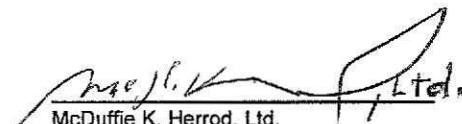
As part of obtaining reasonable assurance about whether District Attorney of the Twentieth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2021-001.

## District Attorney of the Twentieth Judicial District's Response

District Attorney of the Twentieth Judicial District's response to the findings identified in our audit is 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 do not express an opinion on it.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.  
A Professional Accounting Corporation  
July 21, 2022

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
SCHEDULE OF AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney.
2. No instances of noncompliance material to the financial statements of the District Attorney were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.
4. One instance of noncompliance was disclosed during the audit.

B. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No prior findings were reported.

D. CURRENT YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

2021-001 Compliance with Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition: This deadline was not met for the year ended December 31, 2021.

Cause: Audit firm key persons had covid-19 and lost a staff member; agency had key accounting person turnover in its office.

Effect: The District Attorney is not in compliance with applicable laws.

Recommendations: We recommend that management be cognizant of this deadline in the future and make every effort to comply.

Response by Management: We will continue to make every effort to comply with this law. Due to the effects of the Covid Pandemic on

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
SCHEDULE OF AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021

the audit firm, staff changes within the audit firm along with accounting staff changes in our office, related delays prevented us from meeting the deadline by twenty-six days. We do not anticipate this to be an issue in the future.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No current year findings to report.

F. MANAGEMENT LETTER

A management letter was not issued.

District Attorney of the Twentieth Judicial District  
Communications  
December 31, 2021

**COMMUNICATIONS**

Results of audit findings were discussed with Sam D'Aquila, District Attorney, on July 21, 2022.



**STATEWIDE AGREED-UPON  
PROCEDURES**

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the District Attorney of the Twentieth 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 for the Twentieth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Twentieth Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **January 1, 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.  
*The procedure was done and no exceptions were noted.*
  - 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 noted; no items were acquired falling into range of the Public Bid Law requirements; procedures do specify that the Public Bid Law will be complied with.*

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

*No exceptions were noted.*

- 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 noted.*

- 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 noted.*

- 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 noted.*

- 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 noted.*

- 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 noted.*

- 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 noted.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Not applicable, there is no debt for the agency.*

- k) **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.

*Procedures are in place and backups of all data are done daily (workdays).*

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

*The entity's related policies and procedures were reviewed with one exception noted related to filing the annual report timely. Management is correcting this.*

### **Board or Finance Committee**

---

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

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

*Not applicable*

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public fund<sup>1</sup> if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*Not applicable*

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

*Not applicable.*

### Bank Reconciliations (excluding EFTs)

---

3. 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);  
*The procedure was performed and no exceptions were noted.*
  - 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 noted.*
  - 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 noted.*

### Collections

---

4. 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).  
*No exceptions were noted.*
5. 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: (*see responses after item (d, below)*)
  - a) Employees responsible for cash collections do not share cash drawers/registers.  
*Not applicable, the agency does not accept cash payments.*
  - 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.  
*Not applicable*

- 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.

*Not applicable*

- 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.

*Not applicable*

- 6. 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 noted.*

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected or procedure #3 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).

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

*No exceptions were noted.*

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

*No exceptions were noted.*

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

*Deposits all matched to the statements.*

- 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).

*Deposits were made within the time frame.*

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

*Deposit slip totals were traced to the general ledger as being properly posted.*

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

---

8. 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).

*No exceptions were noted.*

9. For each location selected under #8 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 noted.*

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

*No exceptions were noted.*

- 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 noted.*

- 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 noted.*

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

10. For each location selected under #8 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.

*Not applicable.*

Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*Not applicable.*

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

---

11. 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.

*No exceptions were noted.*

12. 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*No exceptions were noted.*

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

*No exceptions were noted.*

13. Using the monthly statements or combined statements selected under #12 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 noted.*

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

---

14. 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, agree 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](http://www.gsa.gov)).

*No exceptions were noted.*

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

*No exceptions were noted.*

- 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 noted.*

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

*No exceptions were noted.*

### Contracts

---

15. 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: *Done; only contracts for services noted.*

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

*Not applicable, none above dollar thresholds.*

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

*Not applicable.*

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

*Not applicable.*

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

*No exceptions were noted.*

### ***Payroll and Personnel***

---

16. 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 noted.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 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.)

*We performed this procedure and no exceptions were noted.*

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

*No exceptions were noted.*

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

*No exceptions were noted.*

- 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 noted.*

18. 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 employees were terminated during the period.*

19. 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 noted.*

### ***Ethics***

---

20. Using the 5 randomly selected employees/officials from procedure #16 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.

*The documentation was provided.*

- 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 noted.*

### ***Debt Service***

---

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*Not applicable, the agency had no debt.*

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

*Not applicable.*

## *Fraud Notice*

---

23. 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.

*We inquired of management if there were any misappropriations of funds. Management stated that they were not aware of any misappropriations of funds and none were reported.*

24. 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 noted.*

## *Information Technology Disaster Recovery/Business Continuity*

---

25. 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. *See response below item c.*
  - 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. *See response below item c.*
  - 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.

*No. 25, items a – c: We performed these procedures and discussed the results with management responsible. An outside professional backup service is utilized. .*

## ***Sexual Harassment***

---

26. Using the 5 randomly selected employees/officials from procedure #16 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.

*We performed this procedure and no exceptions were noted.*

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

*Policy is posted at locations. No exceptions were noted.*

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;

*All have completed the required training.*

- b) Number of sexual harassment complaints received by the agency; *None.*

- c) Number of complaints which resulted in a finding that sexual harassment occurred; *n/a*

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and *n/a*

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

*No exceptions were noted and no complaints were filed. The only issue was that the annual report was filed late. Management has taken steps to ensure timely filing of the annual report in the future.*

## **Management's Response**

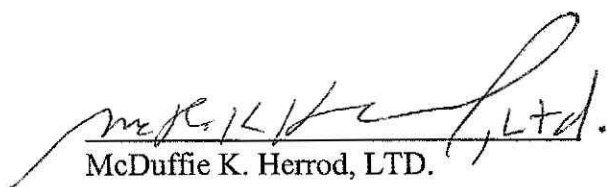
Management of the District Attorney of the Twentieth Judicial District concurs with the exceptions noted and is working to address the deficiencies identified by updating the agency's policies and procedures.

We were engaged by District Attorney of the Twentieth Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not

express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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



McDuffie K. Herrod, LTD.

Clinton, Louisiana

July 21, 2022