

**DISTRICT ATTORNEY OF THE
SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2021***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2021

TABLE OF CONTENTS

	<u>Page</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	1
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	7
<i>Government Wide Financial Statements:</i>	
Statement of Net Position	10
Statement of Activities	11
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	12
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds to the Statement of Activities	14
<i>Notes to the Financial Statements</i>	15
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedules– Major Governmental Funds	
<i>General Fund</i>	34
<i>Special Revenue Funds:</i>	
Worthless Check Collection Fund	35
IV-D Office Fund	36
Louisiana District Attorney Retirement System (DARS)	37
Schedule of the Proportionate share of the Net Pension Liability	
Schedule of Contributions	
Notes to Required Supplementary Information	
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits and Other Payments to the Agency Head	38
Justice System Funding Schedules:	
Collecting/Disbursing Entity	39
Receiving Entity	40
REPORTS REQUIRED BY GAO	
Independent Auditor's Report and on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

As financial management, we offer readers of this financial report an overview of the financial activities of our office for the fiscal year. The narrative is designed to assist the reader in focusing on significant financial issues, identify changes in our financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

FINANCIAL HIGHLIGHTS

- Net Position of our governmental activities decreased by 9% to \$1,781,210. Of the total ending Net Position, \$3,166 is net investment in capital assets and \$89 is restricted for use only in the IV-D program, the rest is considered unrestricted and available for use.
- Program revenue for fees and charges for services was \$472,297 and operating grants and contributions was \$3,091,778 – but included \$2,492,189 of on-behalf payments made by the Parish and State for salaries and benefits. Program expenses totaled \$3,748,495, including \$9,062 of depreciation.
- The governmental funds reported total ending fund balance of \$1,845,809, a decrease of \$182,938 from the prior year - \$2,028,747. Of the ending fund balance, all but \$98 which is restricted for the IV-D (\$89) and worthless checks (\$9) programs, is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements (GWFS)

The GWFS are designed to be like those of private sector businesses in that all governmental activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

The governmental activities reflect the judicial services that the District Attorney's office provides. These services are financed primarily with fines and fees collected and grants from other governments.

Fund Financial Statements (FFS)

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

All of the services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statements of Net Position includes all the assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the following table:

	2021	2020	Change
Current and Other Assets	\$1,983,090	\$2,171,818	\$(188,728)
Capital Assets	3,166	12,228	(9,062)
Total Assets	1,986,256	2,184,046	(197,790)
Deferred outflows of resources	128,862	164,779	(35,917)
Current Liabilities	137,281	143,071	(5,790)
Long Term Liabilities	46,326	208,045	(161,719)
Total Liabilities	183,607	351,116	(167,509)
Deferred inflows of resources	150,301	33,103	117,198
Net Investment in Capital Assets	3,166	12,228	(9,062)
Restricted	89	89	-
Unrestricted	1,777,955	1,952,289	(174,334)
Total Net Position	\$1,781,210	\$1,964,606	\$(183,396)

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

Net position decreased by \$183,396 or 9% as a result of this year of operations. Capital assets decreased due to depreciation taken in excess of assets added. The changes in deferred outflows and inflows of resources and long term liabilities is due to the decrease in the pension liability and its components. The balance in net position represents the accumulated results of all past years' operations. The amount in net investment in capital assets represents .2% of the total assets; consequently, these assets are not available for future spending.

Our analysis below focuses on the changes in net assets of the governmental-type activities:

	2021	2020	Dollar Change
Charges for Services	\$ 472,297	\$ 469,779	2,518
Operating Grants and Contributions	3,091,778	2,833,784	257,994
Program Expenses:			
Current	3,739,433	3,662,157	77,276
Depreciation - unallocated	9,062	14,570	(5,508)
Total program expenses	<u>3,748,495</u>	<u>3,676,727</u>	<u>168,214</u>
Net program income	(184,420)	(373,164)	(188,744)
General revenues	1,024	15,214	(14,190)
Change in Net Position	(183,396)	(357,950)	174,554
Net Position:			
Beginning of the year	1,964,606	2,322,556	(357,950)
End of the year	<u>\$1,781,210</u>	<u>\$1,964,606</u>	<u>\$(183,396)</u>

The total revenues for the year in governmental activities \$3,566,123 (\$3,565,099 in program revenues and \$1,024 in general revenues) increased from the prior year by \$247,346. The main cause of the increase was foundation grants and awards received for special programs. The total cost of all programs and services was \$3,748,495, an increase of \$168,214 or almost 5% from the prior year.

FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. *Unassigned fund balance* may serve as a useful measure of a government's net resources available for spending.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$1,845,711. Revenues increased from the prior year to \$3,112,580 or about 1%. Current expenditures increased by 6%.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

The Worthless Check Collection Fund collected fees of \$3,515 in accordance with La Revised Statute 16:15 that provides for a specific fee for the collection and processing of a worthless check. Current expenditures were \$3,515 for equipment repair and maintenance expenditures. This added to the beginning fund balance of \$9 resulted in an ending fund balance of \$9 – all considered restricted for expenditures associated with this program.

The IV-D Program Fund receives funds as a sub-grantee from the State of Louisiana, Department of Social Services; Office of Family Support. Revenues received from the State were \$449,004 and include a receivable due at the end of the year of \$56,950. Expenditures for the program totaled \$449,004, resulted in an ending fund balance of \$89 – all considered restricted for the IV-D program.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenues	\$ 546,175
Amendments were made for:	
Decreased for Fines and Fees	(43,075)
Increased for Intergovernmental	114,537
Increased Interest and Miscellaneous	934
Total revenue amendments	72,396
Amended Budgeted Revenues	\$618,571
Original Budgeted Expenditures	\$827,826
Amendments were made for:	
Decreased current – General Government	(67,254)
Increased capital outlay	46,125
Total expenditure amendments	(21,129)
Amended Budgeted Expenditures	\$806,697

There was no significant budget variance between final and actual revenues and expenditures. All variances were in compliance with the Louisiana Local Budget Act.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

CAPITAL ASSETS

A summary of capital assets for the current year and prior year is as follows:

	2020	2021
Depreciable:		
Automobiles	\$ 22,942	\$ 22,942
Equipment	69,161	69,161
Furniture & Fixtures	35,533	35,533
Leasehold Improvements	202,726	202,726
Total Cost	330,362	330,362
Accumulated Depreciation	318,134	327,196
Net Capital Assets	\$ 12,228	\$ 3,166
Depreciation Expense	\$ 14,570	\$ 9,062

More detailed information about the capital assets is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2022 budget were:

1. any changes in rates and fees for the next fiscal year
2. any new laws and regulations enacted that would apply to the upcoming year
3. any new revenue sources or expenditures not previously encountered.

Highlights of next year's adopted budget for the general fund include:

Beginning Fund Balance	\$ 1,782,533
Projected Revenue	661,115
Projected Expenditures	(845,540)
Ending Fund Balance	\$ 1,598,108

Included in projected expenditures is \$192,683 in capital outlay for office equipment.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of finances and to show accountability for the money received. If you have questions about this report or need additional financial information, contact:

Elizabeth Breaux, Accountant
District Attorney of the Seventeenth Judicial District,
103 Maronge St., Suite A
Thibodaux, LA 70301.

FINANCIAL SECTION



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Kristine Russell
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, (the District Attorney), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District Attorney as of December 31, 2021, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

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, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free of 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 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.



We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Compensation of Payments to the Agency Heads and the Justice System Funding Schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2022, on our consideration of the 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 testing, and not to provide an opinion on the 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 internal control over financial reporting and compliance.

Stagni & Company

June 11, 2022
Thibodaux, Louisiana



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Statement of Net Position - Governmental Activities
December 31, 2021

ASSETS

Cash	\$ 1,846,851
Prepaid expenses	12,610
Interest receivable	156
Due from other governments	123,473
Capital assets, net of depreciation	3,166
TOTAL ASSETS	<u>1,986,256</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - other	128,862
Total Deferred outflows of resources	<u>128,862</u>

LIABILITIES

Current:

Accounts payable and accrued expenses	99,948
Due to other governments	37,333
Total current liabilities	<u>137,281</u>

Long Term:

Net Pension Liability	46,326
TOTAL LIABILITIES	<u>183,607</u>

DEFERRED INFLOWS OF RESOURCES

150,301

NET POSITION

Net Investment in capital assets	3,166
Restricted for:	
IV-D Program	89
Unrestricted	1,777,955
TOTAL NET POSITION	<u>\$ 1,781,210</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Activities - Governmental Activities
For the Year Ended December 31, 2021

	<u>Expenses</u>	<u>Charges for services</u>	<u>Program Revenue Operating Grants</u>	<u>Net (Expense) Revenue</u>
FUNCTIONS/PROGRAMS				
Judicial activities:	3,748,495	\$ 472,297	\$ 3,091,778	\$ (184,420)
Total governmental activities	<u>3,748,495</u>	<u>472,297</u>	<u>3,091,778</u>	<u>(184,420)</u>
GENERAL REVENUES				
Interest earned				<u>1,024</u>
TOTAL GENERAL REVENUES				<u>1,024</u>
CHANGE IN NET POSITION				(183,396)
NET POSITION:				
Beginning of year				<u>1,964,606</u>
End of year				<u>\$ 1,781,210</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2021

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES				
Fines and fees	\$ 468,782	\$ 3,515	\$ -	\$ 472,297
Intergovernmental:				
Federal Pass through VOCA	10,705			10,705
State of LA Victims Assistance	30,000	-	449,004	449,004
Supreme Court	49,880	-	-	49,880
Foundation Grants & Awards	60,000	-	-	60,000
On-behalf payments received	2,492,189	-	-	2,492,189
Interest and miscellaneous	1,024	-	-	1,024
TOTAL REVENUES	3,112,580	3,515	449,004	3,565,099
EXPENDITURES				
Current: General government - Judicial				
Personnel services	570,888	-	68,160	639,048
On-behalf payments	2,492,189	-	-	2,492,189
Insurance	27,054	-	-	27,054
Office operations	73,124	-	1,039	74,163
Court costs	36,016	-	-	36,016
Travel and conventions	15,532	-	-	15,532
Dues and subscriptions	29,599	-	-	29,599
Professional services	8,100	-	-	8,100
Automobile expenses	11,247	-	-	11,247
Telephone	918	-	-	918
Uniforms	1,326	-	-	1,326
Rent	2,346	-	-	2,346
Donated Supplies and Equipment	2,732	-	-	2,732
Grant Match Expense	919	-	-	919
Repair & maintenance	13,959	3,515	-	17,474
Reimburse Lafourche Parish Council	9,569	-	379,805	389,374
Total current expenditures	3,295,518	3,515	449,004	3,748,037
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	3,295,518	3,515	449,004	3,748,037
Net Changes in Fund Balance	(182,938)	-	-	(182,938)
FUND BALANCES				
Beginning	2,028,649	9	89	2,028,747
Ending	<u>\$ 1,845,711</u>	<u>\$ 9</u>	<u>\$ 89</u>	<u>\$ 1,845,809</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2021

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES				
Fines and fees	\$ 468,782	\$ 3,515	\$ -	\$ 472,297
Intergovernmental:				
Federal Pass through				
VOCA	10,705			10,705
State of LA		-	449,004	449,004
Victims Assistance	30,000	-	-	30,000
Supreme Court	49,880			49,880
Foundation Grants & Awards	60,000	-	-	60,000
On-behalf payments received	2,588,635	-	-	2,588,635
Interest and miscellaneous	1,024	-	-	1,024
TOTAL REVENUES	3,209,026	3,515	449,004	3,661,545
EXPENDITURES				
Current: General government - Judicial				
Personnel services	570,888	-	68,160	639,048
On-behalf payments	2,588,635	-	-	2,588,635
Insurance	27,054	-	-	27,054
Office operations	74,043	-	1,039	75,082
Court costs	36,016	-	-	36,016
Travel and conventions	15,532	-	-	15,532
Dues and subscriptions	29,599	-	-	29,599
Professional services	8,100	-	-	8,100
Automobile expenses	11,247	-	-	11,247
Telephone	918	-	-	918
Uniforms	1,326	-	-	1,326
Rent	2,346	-	-	2,346
Donated Supplies and Equipment	2,732			2,732
Repair & maintenance	13,959	3,515	-	17,474
Reimburse Lafourche Parish Council	9,569	-	379,805	389,374
Total current expenditures	3,391,964	3,515	449,004	3,844,483
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	3,391,964	3,515	449,004	3,844,483
Net Changes in Fund Balance	(182,938)	-	-	(182,938)
FUND BALANCES				
Beginning	2,028,649	9	89	2,028,747
Ending	\$ 1,845,711	\$ 9	\$ 89	\$ 1,845,809

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021

Net change in fund balances - total governmental funds (fund financial statements) \$ (182,938)

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases	\$ -	
Depreciation expense	<u>(9,062)</u>	(9,062)

Governmental funds report district pension contributions as expenditures.
However, in the Statement of Activities, the cost of pension benefits earned net of
employee contributions are reported as pension expense

Employer Pension Expense	25,837	
Cost of benefits earned net of employee contributions	(44,080)	
Revenue from non-employer contributing entities	<u>26,847</u>	8,604

Change in net assets of governmental activities		<u><u>\$ (183,396)</u></u>
---	--	----------------------------

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2021

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 in his district, is the representative of the state before the grand jury in his district and is the legal advisor to the grand jury. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The current District Attorney's term began January 11, 2021. The judicial district encompasses Lafourche Parish, Louisiana.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Seventeenth Judicial District (District Attorney) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Lafourche Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney when applying them as a means of identifying potential component units of the Lafourche Parish Council. Since, The District Attorney is an independently elected official, is legally separate and fiscally independent, and a separate governmental reporting entity.

These financial statements include all funds and activities that are within the oversight responsibility of the District Attorney.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The net assets are reported in three parts— net investment in capital assets; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial.). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The District Attorney utilizes the governmental fund type. The focus of measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Major and Non-major Funds:

All the funds are further classified as major based on the total amount of revenue or assets per fund.

The following is a description of the governmental funds:

Governmental funds – All considered Major Funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be used to defray the necessary expenses of the office. This fund also accounts for pre-trial intervention fees in connection with the Pre-Trial Intervention Program where the District Attorney can offer the offenders to serve a probation period rather than entering the court system possibly resulting with a criminal conviction.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
 - *Worthless Check Collection Fund* – accounts for fees collected in accordance with LRS 16:15 that provides for a specific fee for the collection and processing of a worthless check. Expenditures from this fund are at the sole discretion of the DA and may be used to defray the salaries and office operations, but may not be used to supplement the salary of the DA.
 - *IV-D Office Fund* – accounts for funds received as a sub-grantee from the State of LA; Department of Social Services; Office of Family Support. The DA's office receives complete referrals or applications by either the custodial parent, non-custodial parent, alleged father and/or witness for the purpose of establishing a legally enforceable order of child and/or medical support using child support award guidelines whenever appropriate, by creating a new order or amending an existing civil order, and establishing paternity when contracted to do so.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

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

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

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. Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Cash

Cash includes demand deposits. Under state law the entities 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 offices in Louisiana.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

E. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet. In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$2,500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). *Contributed assets are recorded at fair market value at the date received.* Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 3-10 years
- Vehicles 5 years
- Leasehold improvements 10 years

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

G. Compensated Absences

The District Attorney applies the following policy relating to vacation and sick leave: Each employee who has been employed for over 6 months earns 10 days of vacation per calendar year. Employees after employed for over 10 years earns 15 days of vacation per calendar year. Vacation days cannot be accumulated nor vest.

Each employee who has been employed for over six months is eligible for ten sick days per calendar year. This includes illness of the employee, illness in the immediate family, and a death in the family. Sick days cannot be accrued and can only be used for legitimate illness. Sick days cannot be used as additional vacation days. Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. *Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.*

I. Use of Estimates

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

J. Non-Current Liabilities

In the GWFS non-current obligations to be repaid from governmental resources are reported as liabilities. Long-term obligations for governmental funds are not reported as liabilities in the FFS.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District Attorney's Retirement System of Louisiana (DARS) - the Plan, and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

L. Deferred Outflows/Inflows of Resources

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

Note 2 DEPOSITS

Demand (deposits, interest bearing demand deposits and certificates of deposit) are recorded at cost, which approximates fair value. The carrying amount of deposits was \$1,846,851 and the bank balance was \$1,894,581. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. At year end \$1,444,581 of the bank balance is considered exposed to custodial credit risk.

The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. FDIC insurance and the market value of pledged securities adequately secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District Attorney's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2021

Note 3 DUE FROM OTHER GOVERNMENTS

The amounts due are for fines and fees collected by other governments, state and local grants receivable and reimbursable costs to be remitted to the District Attorney's Office. A reserve for uncollectible amounts is not considered necessary for these receivables.

FUND	FOR	FROM	AMOUNT
General Fund	Reimbursement	Lafourche Parish Govt	\$27,500
General Fund	Asset Forfeiture	Lafourche Sheriff	1,246
General Fund	Fines and Fees Collected	Lafourche Sheriff	18,887
General Fund	Reimbursement	LPSB	5,626
General Fund		Criminal Court Fund	4,225
General Fund	Reimbursement	Supreme Court	8,368
General Fund	Reimbursement	Stripe (PTI)	671
IV-D	Grant	State of LA	56,950
			\$ 123,473

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/20	Additions	Disposals/ Adjustments	Balance 12/31/21
Depreciable:				
Automobiles	\$22,942	\$ -	\$ -	\$ 22,942
Equipment	69,161	-	-	69,161
Furniture & Fixtures	35,533	-	-	35,533
Leasehold Improvements	202,726	-	-	202,726
Totals	\$ 330,362	-	\$ -	\$330,362

Less accumulated depreciation:

Automobiles	\$ 22,943	\$ -	\$ -	\$22,943
Equipment	63,885	2,110	-	65,996
Furniture & Fixtures	35,533	-	-	35,533
Leasehold Improvements	195,774	6,952	-	202,726
Totals	\$318,134	\$ 9,062	\$ -	\$327,196
Capital assets, net	\$12,228			\$ 3,166

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4 CAPITAL ASSETS (continued)

Depreciation expense charged to governmental activities was \$9,062.

Note 5 BUDGETS

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year-end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and Lafourche Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –General Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the General Fund follows:

	Total Revenue	Total Expenditures
Actual – Page 12	\$3,112,580	\$ 3,295,518
On-Behalf Payments	2,492,189	2,492,189
Budget – Page 33	\$546,175	\$827,826

The State of Louisiana and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll check and the Lafourche Parish Council also pays a portion of the Investigator’s salary that is paid by the Lafourche Parish Sheriff. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney’s Office. These payments, referred to as “on-behalf payments received”, provide the district attorney and assistant district attorneys with a base salary.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 ON BEHALF PAYMENTS & EXPENDITURES

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council.

Note 7 PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (DARS), 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 amounts paid by the state and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the system.

GASB requires certain disclosures for employers who maintain retirement plans for their employees. District Attorney and Assistant District attorneys employed by the District Attorney's office are compensated by warrants from the State of Louisiana and from supplemental pay from the Lafourche Parish Council and the District Attorney's office. The District Attorney determines the sources and amounts of income for the District Attorney and the Assistant District attorneys. There were no payments required or made on behalf of the District Attorney employees for pension benefits to DARS by the Lafourche Parish Council for the year.

The District Attorney will be recognizing the long-term obligations for the pension benefits as a liability for the proportionate share of the contributions made for payroll generated by the District Attorney's office and the Lafourche Parish Council.

Plan Description – The District Attorney and the Lafourche Parish Council on-behalf of the District Attorney contributes to the Louisiana District Attorney's Retirement System (DARS), a cost-sharing multiple-employer defined benefit pension plan established by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish, which is administered by a Board of Trustees. DARS provides normal retirement, early retirement, disability benefits, death benefits, Back-Drop and Deferred Retirement Option Program (DROP) benefits to plan members and beneficiaries.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 **PENSION PLANS (continued)**

DARS is governed by Louisiana Revised Statutes 11, Chapter 3 specifically, and other general laws of the State of Louisiana. The System issued a publicly available financial report that can be obtained at www.ladars.org.

Benefits Provided – All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute, and vary depending on the member's hire date.

Members who joined before July 1, 1990, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 62, or
- 18 or more years of creditable service and are at least age 60, or
- 23 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members 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 year of creditable service credit, receive a retirement benefit reduced 3% of 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 after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 60, or
- 24 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3.5% of the member's final average compensation multiplied by the years of membership service. Members are eligible for early retirement at age 55 if they have at least 18 years of creditable service.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

The early retirement benefit is equal to the normal retirement benefit reduced by 3% of each year the member retires in advance of the normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits - All members with ten or more years of credited service who are found to be totally disabled as a result of injuries incurred while in active service are awarded disability benefits. The member receives a benefit equal to 3% (3.5% covered under the new provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age sixty.

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

If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Permanent Benefit Increases/Cost of Living Adjustments – The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 year of age and older a 2% increase in their original benefit. The board can grant other increases, if the system and member meet certain criteria detailed in the statute related to funding status and interest earnings.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

Back-Deferred Retirement Option Program (Back-DROP) – In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected on the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Deferred Retirement Option Program (DROP) – Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursement from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree.

All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Contributions – The employer contribution rate is established annually under state statute by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. In addition, DARS receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the PRSAC up to a maximum of .2% of the ad valorem taxes shown to be collected; these contributions are considered support from non-employer contributing entities.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

According to state statute, in the event the contributions from the ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by PRSAC. Plan members are required by state statute to contribute 8% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current employer match was 6.71% from January to December 2021.

Employer contributions to the pension plan totaled \$12,856 for the year ended December 31, 2021.

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of June 30, 2021 (the measurement date) the District Attorney reported a total of \$46,326 for its proportionate shares of the net pension liability of the DARS Plan as governmental activities. 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 employers proportion of the net pension liability was based on a projection of the long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. The employers proportions of the plan was as follows:

<u>Plan</u>	<u>Proportionate share</u>	
	<u>6/30/20</u>	<u>6/30/21</u>
DARS	.262593%	.260209%

For the year ended June 30, 2021, the District Attorney recognized \$25,837 as its proportionate share of pension expense for the DARS plan.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

In addition, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Plan</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$14,862	(14,225)
Net difference between projected and actual earnings on pension plan investments	-	(125,995)
Changes in Assumptions	87,421	-
Changes in Proportions	4,803	(10,081)
Contributions after the plan measurement date	21,776	
TOTALS	<u>\$ 128,862</u>	<u>\$ (150,301)</u>

The deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date (June 30, 2021) will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$(7,533)
2023	(2,580)
2024	(14,523)
2025 and thereafter	(18,579)
Total	(43,215)

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

Actuarial assumptions:

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Plan	DARS
Inflation	2.2%
Discount rate used to measure pension liability	6.10%
Salary increases	5.0% (2.2% inflation, 2.8% Merit)
Investment rate of return	6.10%, net of investment expense
Actuarial cost method	Entry age normal
Expected remaining service lives	6 years
Cost of Living Adjustment	Only those previously granted

Mortality rates for DARS were based on the 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.

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

The long-term expected rate of return on the pension plan investments was determined using a building block method in which best estimates ranges of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting forecasted long-term rate of return is 8.25% for the years ending June 30, 2021.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation, as of June 30, 2021, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
DARS:		
Equities	57.11%	6.43%
Fixed Income	30.19%	.94%
Alternatives	12.67%	.89%
Cash	00.03%	0.00%
Totals	100.00%	5.80%
Inflation		2.45%
Expected Rate of Return		8.25%

The discount rate used to measure the total pension liability was 6.10% at June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all to all periods of projected benefit payments to determine the total pension liability.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2021

NOTE 7 PENSION PLANS (Continued)

Sensitivity of the of the District Attorney’s proportionate share of the net pension liabilities to changes in the discount rate:

The following presents the District Attorney’s proportionate shares of the net pension liabilities of the plans, calculated using the discount rates as shown above, as well as what the proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate of 6.25%:

	1% Decrease	Current Discount Rate	1% Increase
DARS	\$227,144	\$46,326	\$(105,161)

Pension plan fiduciary net position:

Detailed information about the Plans’ fiduciary net position is available in the separate issued financial statements of the Plans. The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Note 8 DEFERRED COMPENSATION PLAN

All current full-time employees are eligible to participate in a deferred compensation plan. Employees can make pre-tax contributions to this 457 plan from eligible pay through payroll deductions - whether the employee is paid by the Parish or the District Attorney’s office. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. The District Attorney’s office matches employee’s contributions up to 8% dollar for dollar after a year of employment for employees other than those eligible for state retirement programs. The total employer contributions made were \$51,031 - \$3,136 paid by the District Attorney payroll and \$47,895 paid by the Parish.

The Security Benefit Group serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant’s account in accordance with the participant’s investment specification.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 RISK MANAGEMENT

LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The following commercial insurance policies were purchased for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Criminal Proceedings	\$ 75,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim
Auto Liability	\$2,000,000/claim \$5,000 each person – Medical Comprehensive & Collision	
Worker's Compensation	\$1,000,000 each accident \$1,000,000 each employee \$1,000,000 limit	

The payment of the deductible is the only liability associated with the professional liability insurance. The Lafourche Parish Council is responsible for obtaining general liability and worker's compensation insurance for the District Attorney's office and employees on the Parish Payroll.

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance for the employee's portion of medical and life insurance premiums paid on behalf of the clerical staff. Settlements have not exceeded insurance coverage in any of the three proceeding years.

***REQUIRED SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and fees	\$ 509,100	\$ 466,025	\$ 468,782	\$ 2,757
Intergovernmental				
Federal Pass through				
VOCA	-	10,732	10,705	27
State of Louisiana:				
Victims Assistance	30,000	30,000	30,000	-
Supreme Court	-	49,880	49,880	-
Local	6,075	-	-	-
Foundation Grants & Awards		60,000	60,000	-
Interest and Miscellaneous	1,000	1,934	1,024	(910)
TOTAL REVENUES	<u>546,175</u>	<u>618,571</u>	<u>620,391</u>	<u>1,820</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	612,737	572,147	570,888	1,259
Insurance	27,112	27,054	27,054	-
Office operations	52,906	74,951	73,124	1,827
Court Costs	24,000	36,016	36,016	-
Travel and conventions	20,000	15,650	15,532	118
Dues and subscriptions	31,000	29,600	29,599	1
Professional Services	10,200	8,200	8,100	100
Automobile expenses	10,800	11,200	11,247	(47)
Telephone	1,025	918	918	-
Uniforms	1,200	1,400	1,326	74
Rent	2,346	2,346	2,346	-
Donated Supplies and Equipment	500	2,700	2,732	(32)
Grant Match Expense	-	919	919	-
LPG Reimbursements	-	9,596	9,569	27
Repair & maintenance	34,000	14,000	13,959	41
	<u>827,826</u>	<u>806,697</u>	<u>803,329</u>	<u>3,368</u>
Capital outlay	-	0	-	-
TOTAL EXPENDITURES	<u>827,826</u>	<u>806,697</u>	<u>803,329</u>	<u>3,368</u>
Excess (deficiency) of revenues over expenditures	(281,651)	(188,126)	(182,938)	5,188
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	-	-	-
Net Changes in fund Balances	<u>(281,651)</u>	<u>(188,126)</u>	<u>(182,938)</u>	<u>5,188</u>
FUND BALANCES				
Beginning	2,027,492	2,028,649	2,028,649	-
Ending	<u>\$ 1,745,841</u>	<u>\$ 1,840,523</u>	<u>\$ 1,845,711</u>	<u>\$ 5,188</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and fees	\$ 7,500	\$ 3,600	\$ 3,515	\$ (85)
Interest	-	-	-	-
TOTAL REVENUES	<u>7,500</u>	<u>3,600</u>	<u>3,515</u>	<u>(85)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	-	-	0	-
Repairs & maintenance	7,500	3,600	3,515	85.00
	<u>7,500</u>	<u>3,600</u>	<u>3,515</u>	<u>0</u>
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>7,500</u>	<u>3,600</u>	<u>3,515</u>	<u>85</u>
Net changes in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Beginning	9	9	9	-
Ending	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - IV-D Office Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 437,110	\$ 448,689	\$ 449,004	\$ 315
Interest	-	-	-	-
TOTAL REVENUES	<u>437,110</u>	<u>448,689</u>	<u>449,004</u>	<u>315</u>
EXPENDITURES				
Current - General government - Judicial:				
IV-D program:				
Personnel services	69,500	68,150	68,160	(10)
Office Operations	2,000	1,039	1,039	-
Reimburse Lafourche Parish Council	365,610	379,500	379,805	(305)
	<u>437,110</u>	<u>448,689</u>	<u>449,004</u>	<u>(315)</u>
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>437,110</u>	<u>448,689</u>	<u>449,004</u>	<u>(315)</u>
Excess Revenues Over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
FUND BALANCES				
Beginning	89	89	89	-
Ending	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFORCHE PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
District Attorney's Retirement System (DARS)
Last Ten Fiscal Years ****

For Fiscal Year Ended	31-Dec-15	31-Dec-16	31-Dec-17	31-Dec-18	31-Dec-19	31-Dec-20	31-Dec-21
Measurement Date of Plan	30-Jun-15	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY							
Proportion of the net pension liability	0.29822%	0.30642%	0.38782%	0.26522%	0.28491%	0.26259%	0.26021%
Proportionate share of the net pension liability	\$ 67,102	\$ 240,976	\$ 104,603	\$ 85,346	\$ 91,657	\$ 28,045	\$ 46,326
Covered employee payroll	\$ 745,417	\$ 776,296	\$ 814,508	\$ 611,517	\$ 625,768	\$ 641,020	\$ 595,144
Proportionate share of the net pension liability as a percentage of its covered employee payroll	9.00%	31.04%	12.84%	13.96%	14.65%	4.38%	7.78%
Plan fiduciary net position as a percentage of the total pension	98.56%	95.09%	93.57%	92.92%	93.13%	84.86%	96.79%
SCHEDULE OF CONTRIBUTIONS							
Contractually required contribution	\$ 52,179	\$ 12,611	\$ 59,647	\$ 49,561	\$ 5,728	\$ 65,608	\$ 65,241
Contributions made	(51,139)	(12,611)	(59,647)	(49,561)	(5,728)	(65,608)	(65,241)
Contribution deficiency (excess)	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 745,417	\$ 733,812	\$ 724,592	\$ 611,517	\$ 625,768	\$ 641,020	\$ 595,144
Contribution as a percentage of covered employee payroll	6.86%	1.72%	8.23%	8.10%	0.92%	10.23%	10.96%

** Note: Initial Year of GASB 68 Implementation was 2015, Schedule is intended to show information for 10 years. Additional Years will be displayed as they become available.

Notes to Retirement System Schedules:

Changes of Benefit Terms

No Changes No Changes No Changes No Changes No Changes No Changes No Changes

Changes of Assumptions

Investment rate of return, net of investment expense	7.00%	7.00%	6.75%	6.50%	6.50%	6.25%	6.10%
Inflation rate	2.50%	2.50%	2.50%	2.40%	2.40%	2.30%	2.20%
Discount rate	7.00%	7.00%	6.75%	6.50%	6.50%	6.25%	6.10%

OTHER SUPPLEMENTAL INFORMATION

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2021

Agency Head Name: **Kristine Russell - District Attorney**

Purpose	Amount
Salary (state, parish & local)	\$ 177,067
Benefits - insurance	25,656
Benefits - retirement	12,065
Benefits - life insurance	44
Benefits - Medicare tax	2,567
Car Allowance	0
Vehicle provided by government	0
Per Diem	0
Reimbursements	0
Travel - LDAA Elected DA Meetings	0
Registration fees	50
Conference travel	194
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Meals - meetings	0
Special meals	0
Fuel	0
Dues	535
Cell Phone	0
	\$ 218,178

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1325	
Date that reporting period ended (mm/dd/yyyy)	12/31/2021	
	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	2,708	-
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
Bond Fees	3,050	-
Asset Forfeiture/Sale	10,403	6,835
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	13,453	6,835
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
<i>Indigent Defender's Office, Bond Fees</i>	94	-
<i>Lafourche Parish Sheriff, Bond Fees</i>	118	-
<i>Criminal Court Fund, Bond Fees</i>	2,668	-
<i>Lafourche Clerk of Court, Bond Fees</i>	30	-
<i>Lafourche Parish Criminal Court Fund, Asset Forfeiture/Sales</i>	557	456
<i>Louisiana District Attorneys Association (DART), Asset Forfeiture/Sale</i>	28	23
<i>Louisiana State Police Bureau of Investigation, Asset Forfeiture/Sale</i>	836	1,367
<i>Terrebonne Parish Sheriff Narcotics Division, Asset Forfeiture/Sale</i>	836	-
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)		
Bond Forfeiture Self Disbursed	141	-
Asset Forfeiture Self Disbursed	9,013	5,012
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Subtotal Disbursements/Retainage	14,321	6,858
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	1,841	(23)
Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

December 31, 2021

Cash Basis Presentation

First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
---	---

Receipts From: *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

4001 Lafourche Parish Sheriff's Office - Fines & Fees Commission	38,063	34,747
4002 Lafourche Parish Sheriffs Office - Fines & Costs Assessment	42,349	41,258
4003 Lafourche Parish Sheriffs Office - Bond Premium	37,549	44,320
4003 Lafourche Parish Sheriffs Office - Act 942	4,396	5,376

Agency name/collection type

Subtotal Receipts

	122,357	125,702
--	---------	---------

Ending Balance of Amounts Assessed but Not Received *(only applies to those agencies that assess on behalf of themselves, such as courts)*

--	--	--

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report and on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Honorable Kristine Russell
District Attorney of the Seventeenth Judicial District
Lafourche Parish, 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 and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 11, 2022.

Internal Control Over Financial Reporting

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

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 the financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Stagni & Company

Thibodaux, Louisiana
June 11, 2022



**LAFOURCHE PARISH
DISTRICT ATTORNEY**

**Statewide Agreed Upon
Procedures Report
With Schedule of Findings
and Management's Responses**

***As of and for the Year Ending
December 31, 2021***



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

AGREED-UPON PROCEDURES REPORT

Lafourche Parish District Attorney

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2021 – December 31, 2021

To the Honorable Kristine Russell
Lafourche Parish District Attorney and
Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Lafourche Parish District Attorney (LPDA) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. LPDA's management is responsible for those C/C areas identified in the SAUPs.

LPDA 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 results are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that 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
 - 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.
 - c) ***Disbursements***, including processing, reviewing, and approving.

- 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).
- 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.
- 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.
- 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).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: *The policies address all the applicable functions listed above.*

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.



STAGNI & COMPANY, LLC

- b) For those entities reporting on the governmental accounting model, observe that 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 funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- 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.

Results: *LPDA is not governed by a Board or finance committee. The procedure is not applicable.*

Bank Reconciliations

- 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);
 - 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
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: *We obtained a list of bank accounts and management's representation that the list was complete. Management identified the main operating account. For each of the 2 bank accounts we inspected the December 2021 bank statements and reconciliations and observed the evidence and documentation listed. No exceptions were noted.*

Collections (excluding electronic funds transfers)

- 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).

Results: *A listing of deposit sites (1) was obtained with management's representation that the listing was complete. The 5 deposit sites were selected.*

- 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:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.
- 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.
- 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.
- 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.

Results: A listing of collection locations (1) was obtained with management's representation that the listing was complete. For the collection location we inspected policies and procedures relating to job duties and observed that the duties were properly segregated at each location that was selected.

- a) All collections are logged into receipt books with pre-numbered receipts.
 - b) The employees responsible for cash collections do not prepare bank deposits.
 - c) The employees responsible for cash collections do not post collection entries to the general ledger.
 - d) The employees responsible for reconciling cash collections is not responsible for collecting cash.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

Results: A copy of the bond or insurance policy for theft was obtained by management and appeared to be enforced during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for 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). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.



Results: We randomly selected two deposit dates for each of the 2 bank accounts selected for procedure #3 under "Bank Reconciliations" above. We obtained supporting documentation for each of the 6 deposits and:

- a) All of the receipts if applicable were sequentially numbered.
- b) All of the documentation were traced to the deposit slips, no exceptions noted.
- c) All of the deposit slip details agreed to the deposit per the bank, no exceptions noted.
- d) All of the deposits were made within one business day of receipt, no exceptions noted.
- e) All of the actual deposits per the bank statement agreed to the general ledger, no exceptions noted.

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).

Results: We obtained management's representation that LPDA has one disbursement location.

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

Results: We obtained a listing of employees who perform non-payroll disbursement functions and the policies that address the four areas listed above. To address Procedure d) the accounts payable/disbursement function will be centralized under the direction of the Office Administrator who will mail the checks.

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 that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.



Results: We obtained LPDA's population of non-payroll disbursements and management's representation that the population was complete.

- a) Five disbursements were randomly selected and matched the invoices and supporting documentation with no exception.
- b) The documentation included evidence that showed duties were segregated according to the written policy.

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.

Results: We obtained management's representation that there was 1 combined account with 5 active credit cards.

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

Results: We selected the credit card statement for the month of December 2021 and noted

- a) Evidence of its review and approval.
- b) There were no finance charges or late fees assessed.

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 that it is supported by
 - (1) an original itemized receipt that identifies precisely what was purchased,
 - (2) written documentation of the business/public purpose, and
 - (3) documentation of the individuals participating in meals (for meal charges only).

For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.



Results: The one credit card statement selected had 10 transactions during the month of December 2021. For each transaction:

- a) Supporting documentation for the 10 transactions was obtained and tested for the procedures listed. No exceptions were noted.
- b) For all of the transactions on the statement it was clearly evident what the business/public purpose was. No exceptions were noted.
- c) None of the transactions were for meals, therefore this procedure was not applicable.

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, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: A listing of all travel and travel-related expense reimbursements was taken from the general ledger with management's representation that the listing is complete. We randomly selected 5 disbursements for travel reimbursements during the year. The supporting documentation was obtained and tested for the procedures listed. No exception 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:

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



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

Results: *We obtained a listing from management of agreements/contracts and management's representation that the listing is complete. No contracts were either initiated or renewed during the fiscal year. The procedure is not applicable.*

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.

Results: *We obtained a listing of employees and officials employed by LPDA and management's representation that the listing is complete. We randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files as applicable. 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 that 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.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees or officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: *No exceptions resulted from these procedures.*

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 policy on termination payments. Agree the hours to the employee or officials' cumulate 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.

Results: *There were no employees or officials terminated during the fiscal 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.

Results: *We obtained management's representation that employer and employee portions of third-party payroll related amounts have been paid as well as the associated forms filed by the 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:
- Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - Observe that 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.

Results: *Documentation was maintained that employees completed the required ethics training during the fiscal period. There were no changes to the ethics policies during the fiscal period. No exception 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 that State Bond Commission approval was obtained for each debt instrument issued.
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).

Results: *LPDA has no outstanding debt; therefore this procedure is 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.

Results: *Management has represented that there were no misappropriations of public funds or assets during the fiscal period.*



24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: *The notice is posted on the premises and website as required by R.S. 24:523.1. 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.
- 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.
- 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.

Results: *We performed the procedure and discussed the results with management. No exceptions were noted.*

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 that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Results: *Training documentation was obtained from management, and it was observed that the 5 employees/officials completed at least 1 hour of sexual harassment training during the calendar year. No exceptions were noted.*

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

Results: *The policy and complaint procedure is posted on its premises as required. No exception 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 that 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;
- b. Number of sexual harassment complaints received by the agency;
- c. Number of complaints which resulted in a finding that sexual harassment occurred;
- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e. Amount of time it took to resolve each complaint.

Results: *The annual report was filed on January 5, 2022 for the fiscal period and*

- a) 56 public servants or 100% completed training requirements*
- b) no complaints were received*
- c) no complaints which resulted in a finding occurred*
- d) no complaints resulted in discipline or corrective action*

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.

Stagni & Company

Thibodaux, LA
June 6, 2022



STAGNI & COMPANY, LLC
