

**LOUISIANA DISTRICT ATTORNEYS’
ASSOCIATION, INC.**
Baton Rouge, Louisiana

Financial Report

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Louisiana District Attorneys' Association, Inc. (the Association) as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Prior Period Financial Statements

The financial statements of the Association, as of June 30, 2023, were audited by other auditors whose report dated November 27, 2023, expressed an unmodified opinion on those statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2024, on our consideration of the Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Association's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 18, 2024

FINANCIAL STATEMENTS

LOUISIANA DISTRICT ATTORNEY ASSOCIATION
Baton Rouge, Louisiana

Statements of Financial Position
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 223,815	\$ 227,476
Grants receivable	227,266	183,214
Accounts receivable	9,013	38,807
Prepaid expenses	<u>-</u>	<u>12,287</u>
Total current assets	<u>460,094</u>	<u>461,784</u>
Other assets:		
Operating lease right-of-use, net	39,936	66,441
Property, plant and equipment, net	<u>2,362,950</u>	<u>2,445,809</u>
Total assets	<u>\$ 2,862,980</u>	<u>\$ 2,974,034</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 318,006	\$ 240,678
Deferred revenue	91,152	70,529
Notes payable-current	80,201	77,157
Operating lease right-of-use liabilities	<u>26,600</u>	<u>26,505</u>
Total current liabilities	<u>515,959</u>	<u>414,869</u>
Long - term liabilities:		
Notes payable-long term	1,533,686	1,613,726
Operating lease right-of-use liabilities	<u>13,336</u>	<u>39,936</u>
Total long-term liabilities	<u>1,547,022</u>	<u>1,653,662</u>
Total liabilities	<u>2,062,981</u>	<u>2,068,531</u>
Net assets:		
Without donor restrictions	<u>799,999</u>	<u>905,503</u>
Total liabilities and net assets	<u>\$ 2,862,980</u>	<u>\$ 2,974,034</u>

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

LOUISIANA DISTRICT ATTORNEY ASSOCIATION
Baton Rouge, Louisiana

Statements of Activities
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Change in Net Assets Without Donor Restrictions -		
Revenue and Support:		
Membership	\$ 726,187	\$ 725,520
Conference and training	147,100	194,058
Reimbursement from District Attorney's Retirement System	2,002	7,615
Shared services	12,000	12,000
Lease revenue	72,000	72,000
Grants	1,591,785	1,346,409
IT services	25,916	36,659
Law enforcement handbook	13,511	8,914
Gain on sale of assets	21,535	10,505
Contract services	133,333	150,000
Other income	<u>181,695</u>	<u>129,694</u>
Total revenues	<u>2,927,064</u>	<u>2,693,374</u>
Expenses:		
Program services	2,770,824	2,592,830
Management and general - Association	259,956	226,975
Management and general - DARS	<u>1,788</u>	<u>7,615</u>
Total expenses	<u>3,032,568</u>	<u>2,827,420</u>
Deficiency of revenues over expenses	(105,504)	(134,046)
Net assets, beginning of year	<u>905,503</u>	<u>1,039,549</u>
Net assets, end of year	<u>\$ 799,999</u>	<u>\$ 905,503</u>

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

LOUISIANA DISTRICT ATTORNEY ASSOCIATION
Baton Rouge, Louisiana

Statements of Functional Expenses
Years Ended June 30, 2024

	Program Services												Support Services				Grand Total
	Child Support Enforcement	Enhanced Prosecutors' Resources	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Victim Outreach	Human Trafficking	Innovative Prosecution	Member Services	Highway Traffic Safety	LA Learning	Total Program Services	Management & General Association	DARS	Total Support Services	
Salaries and wages	\$ 95,705	\$ 78,291	\$ 42,083	\$ 87,766	\$ -	\$ 2,665	\$ 115,035	\$ 14,133	\$ 24,447	\$ 477,430	\$ 125,017	\$ 62,092	\$ 1,124,664	76,389	\$ -	\$ 76,389	\$ 1,201,053
Payroll Taxes and benefits	21,978	12,829	12,275	20,584	-	198	29,540	4,442	6,609	183,500	42,317	24,044	358,316	29,360	-	29,360	387,676
Automobile expenses	-	-	-	-	-	-	-	-	-	1,244	-	-	1,244	199	-	199	1,443
Contractual services	5,846	3,000	18,768	6,956	-	9,394	-	-	67,834	261,518	-	6,000	379,316	41,843	-	41,843	421,159
Insurance	494	407	223	478	-	809	607	71	127	20,862	625	321	25,024	3,338	-	3,338	28,362
Travel and luncheons	3,710	2,550	1,328	6,263	-	3,634	1,879	3,401	23,694	48,735	16,399	-	111,593	7,798	-	7,798	119,391
Postage	-	-	10	-	-	-	-	-	197	172	-	-	379	27	773	800	1,179
Telephone and utilities	4,098	180	-	521	-	-	451	-	-	36,818	1,437	-	43,505	5,891	-	5,891	49,396
Printing and newsletter	-	-	2,370	-	-	-	-	339	293	6,672	-	-	9,674	1,067	1,015	2,082	11,756
Consumable supplies	3,839	388	382	1,353	-	-	-	16,852	12,573	50,857	4,958	74	91,276	8,137	-	8,137	99,413
Equipment rentals, repairs, and maintenance	9,697	2,040	2,441	3,053	8,369	10,021	-	4,825	-	97,936	12,407	-	150,789	15,670	-	15,670	166,459
Dues, subscriptions, registration	7,160	131	25	650	-	25	-	75	2,415	22,688	1,441	-	34,610	3,630	-	3,630	38,240
Interest	-	-	-	-	-	-	-	-	-	54,466	-	300	54,766	8,715	-	8,715	63,481
IT expense	-	-	-	-	5,568	-	-	-	-	-	-	-	5,568	-	-	-	5,568
Equipment purchased	1,560	4,467	-	-	544	-	3,484	1,560	-	13,380	1,877	317	27,189	2,141	-	2,141	29,330
Conference expenses	-	-	-	-	-	-	-	-	2,995	211,081	1,468	-	215,544	33,773	-	33,773	249,317
Miscellaneous expense	-	-	-	-	-	-	-	-	-	12,402	-	-	12,402	1,984	-	1,984	14,386
Depreciation expense	-	-	-	-	-	-	-	-	-	124,965	-	-	124,965	19,994	-	19,994	144,959
Indirect cost allocation	-	9,937	7,684	11,604	-	2,246	10,197	4,357	16,320	(76,873)	14,528	-	-	-	-	-	-
Total expenses	<u>\$ 154,087</u>	<u>\$ 114,220</u>	<u>\$ 87,589</u>	<u>\$ 139,228</u>	<u>\$ 14,481</u>	<u>\$ 28,992</u>	<u>\$ 161,193</u>	<u>\$ 50,055</u>	<u>\$ 157,504</u>	<u>\$ 1,547,853</u>	<u>\$ 222,474</u>	<u>\$ 93,148</u>	<u>\$ 2,770,824</u>	<u>\$ 259,956</u>	<u>\$ 1,788</u>	<u>\$ 261,744</u>	<u>\$ 3,032,568</u>

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

LOUISIANA DISTRICT ATTORNEY ASSOCIATION
Baton Rouge, Louisiana

Statements of Functional Expenses
Years Ended June 30, 2023

	Program Services												Support Services				
	Child Support Enforcement	Enhanced Prosecutors' Resources	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Victim Outreach	Human Trafficking	Innovative Prosecution	Member Services	Highway Traffic Safety	LA Learning	Total Program Services	Management & General Association	DARS	Total Support Services	Grand Total
Salaries and wages	\$ 110,724	\$ 82,051	\$ 46,457	\$ 79,376	\$ -	\$ 6,631	\$ 115,173	\$ 4,752	\$ 21,273	\$ 493,517	\$ 126,074	\$ 61,880	\$ 1,147,908	\$ 80,340	\$ -	\$ 80,340	\$ 1,228,248
Payroll Taxes and benefits	24,234	12,226	13,084	17,148	-	497	30,538	1,561	1,684	165,876	36,141	22,006	324,995	27,003	-	27,003	351,998
Automobile expenses	-	-	-	-	-	-	-	-	-	10,658	-	-	10,658	1,735	-	1,735	12,393
Contractual services	5,147	9,489	7,559	6,391	-	6,930	800	5,200	31,678	126,168	650	6,612	206,624	20,539	-	20,539	227,163
Insurance	656	497	280	473	-	811	711	28	130	20,057	757	383	24,783	3,265	-	3,265	28,048
Travel and luncheons	9,329	2,792	4,462	6,684	-	7,879	5,512	21,791	5,856	28,333	21,313	699	114,650	4,612	-	4,612	119,262
Postage	-	-	-	-	-	-	-	-	-	1,340	-	-	1,340	218	3,772	3,990	5,330
Telephone and utilities	4,478	435	365	3,462	-	-	730	-	-	39,325	1,262	-	50,057	6,402	-	6,402	56,459
Printing and newsletter	-	-	-	-	-	19,300	-	1,903	-	5,604	-	-	26,807	912	-	912	27,719
Consumable supplies	4,258	18,336	1,196	3,240	-	-	-	-	-	24,114	4,409	-	55,553	3,926	2,068	5,994	61,547
Equipment rentals, repairs, and maintenance	10,113	-	7,747	3,510	11,637	9,866	-	10,525	-	120,357	15,872	-	189,627	19,593	1,448	21,041	210,668
Dues, subscriptions, registration	6,785	-	-	920	-	226	-	75	-	21,987	363	-	30,356	3,579	-	3,579	33,935
Interest	-	-	-	-	-	-	-	-	-	51,928	-	-	51,928	8,453	-	8,453	60,381
IT expense	-	-	-	-	4,828	-	-	-	-	-	-	300	5,128	-	-	-	5,128
Equipment purchased	2,460	4,496	-	7,377	5,173	2,460	-	1,260	26,722	(6,105)	4,244	317	48,404	(994)	-	(994)	47,410
Conference expenses	2,500	-	292	843	-	7,752	-	-	-	160,700	1,495	-	173,582	26,160	327	26,487	200,069
Miscellaneous expense	-	-	-	-	-	-	-	-	-	6,882	-	-	6,882	1,120	-	1,120	8,002
Depreciation expense	-	-	-	-	-	-	-	-	-	123,548	-	-	123,548	20,112	-	20,112	143,660
Indirect cost allocation	-	1,528	4,904	2,164	-	1,388	3,522	1,932	7,042	(22,480)	-	-	-	-	-	-	-
Total expenses	<u>\$ 180,684</u>	<u>\$ 131,850</u>	<u>\$ 86,346</u>	<u>\$ 131,588</u>	<u>\$ 21,638</u>	<u>\$ 63,740</u>	<u>\$ 156,986</u>	<u>\$ 49,027</u>	<u>\$ 94,385</u>	<u>\$ 1,371,809</u>	<u>\$ 212,580</u>	<u>\$ 92,197</u>	<u>\$ 2,592,830</u>	<u>\$ 226,975</u>	<u>\$ 7,615</u>	<u>\$ 234,590</u>	<u>\$ 2,827,420</u>

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

LOUISIANA DISTRICT ATTORNEY ASSOCIATION
Baton Rouge, Louisiana

Statements of Cash Flows
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in assets	\$ (105,504)	\$ (134,046)
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Depreciation	144,959	143,660
Gain on sale of assets	(21,535)	(10,505)
Change in operating assets and liabilities:		
Accounts and grants receivable	(14,258)	96,988
Accounts payable and other liabilities	77,328	1,230
Other receivables	-	88,383
Prepaid expense	12,287	21,085
Deferred revenue	<u>20,623</u>	<u>(14,264)</u>
Net cash provided by operating activities	<u>113,900</u>	<u>192,531</u>
Cash flows from investing activities:		
Proceeds from sale of assets	31,000	10,505
Purchase of property and equipment	<u>(45,060)</u>	<u>(49,994)</u>
Net cash used in investing activities	<u>(14,060)</u>	<u>(39,489)</u>
Cash flows from financing activities:		
Right-of-use lease	(26,505)	-
Payments on note	<u>(76,996)</u>	<u>(68,114)</u>
Net cash used by financing activities	<u>(103,501)</u>	<u>(68,114)</u>
Net change in cash and cash equivalents	(3,661)	84,928
Cash and cash equivalents, beginning of year	<u>227,476</u>	<u>142,548</u>
Cash and cash equivalents, end of year	<u>\$ 223,815</u>	<u>\$ 227,476</u>
Supplementary cash flow information:		
Interest paid	<u>\$ 63,481</u>	<u>\$ 60,381</u>

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

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Operations

Louisiana District Attorneys' Association (the Association) is a nonprofit Association established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training and resources. Funding is received from assessments of the district attorney's offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway, traffic safety, enhanced prosecutor, innovative prosecution and violence against women programs. These federal programs are received directly from the issuing agencies through the Louisiana Commission on Law Enforcement (LCLE), whereas the Association is a sub-recipient, Louisiana Highway Safety Commission, the U.S. Department of Justice and the Louisiana Department of Children and Family Services.

B. Financial Statement Presentation

The financial statements of the Association have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Association follows the requirements of the Financial Accounting Standards Board's Accounting Standards Update (ASU 2016-14). This update addresses the complexity and understandability of net assets classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities.

The financial statements present information regarding the financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Association. These net assets may be used at the discretion of the Association's management and board of directors.

Net assets with donor restrictions – Net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such, as those that will be met by passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Association had no net assets with donor restriction as of June 30, 2024 and 2023.

C. Statement of Cash Flows

For the purpose of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash equivalents" on the statement of financial position with an original maturity of three months or less.

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

D. Accounts and Grants Receivable

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2024, and 2023. Grants receivable represents amounts due from grantors for reimbursable expense under the grant. Based on past experience in collections, no allowance for credit losses has been recorded.

E. Allocation of Functional Expenses

The statement of function expenses changes expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

F. Revenue and Support

Grants

The Association receives as revenue and support grants which management has determined are contributions. The Association recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier or right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions. Contribution received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Assessments

Revenue from assessments are dues collected from members. Membership is optional for each judicial district's office. The members receive no intrinsic value; therefore, assessment revenue has been determined to be unconditional contributions. Assessments revenue is recognized in the statement of activities at the beginning of each month.

Conference and Training

Conference and training income is revenue from annual conferences that take place during the year. The district attorneys, assistant district attorneys and their staff earn continuing legal education (CLE), credit while attending these conferences. Fees are charged to attendees to attend and participate in the training programs. Conference and training income is considered as an exchange transaction and is recognized when the conference or training occurs.

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

Contract Services

Contract services consist of revenue received from the Louisiana Supreme Court in connection with a memorandum of understanding. LDAA provides services assisting the Louisiana Supreme Court with their Disposition Task Force project. Revenue from contract services is considered an exchange transaction and is recognized over time as the services stipulated in the memorandum of understanding are completed.

G. Income Taxes

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements. The Association's federal exempt organizations tax returns for the years ended June 30, 2024, 2023, 2022 are subject to examination by the Internal revenue Service, generally three years after they are filled. Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions

H. Deferred Revenue

Deferred income consists of assessments, conference and rental income for upcoming months. These items are recorded as deferred income and recognized over the period to which it relates.

I. Leases

The Association leases certain office equipment for daily use. The Association determines if an agreement is a lease or contains a lease at the agreement's inception. Under Accounting Standards Codification 842, an agreement is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. The Association only reassesses its determination if the terms and conditions of the contract are changed.

Short-term leases, or leases with a term of twelve months or less, that do not contain a purchase option that is reasonably certain to be exercise, are expenses and not capitalized. Operating leases are included in operating lease right-of-assets and operating lease right-of-use liabilities in the statement of financial position.

Right-of-use assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease right-of-use assets and the corresponding lease liabilities are recorded at the commencement date based on the present value of lease payments is over the expected lease term. The Association uses the risk-free borrowing rate (U.S. Treasury Rate), available at lease commencement date based on the

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

present value of the lease payments for its operating leases, unless there is a rate implicit in the lease. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The lease term for accounting purposes may include options to extend or terminate the lease when it is reasonably certain that the Association will exercise the option.

Lease with a total contract value the gross (undiscounted) aggregate value of fixed and fixed-in-substance cash flows over the term of the lease, including reasonably certain renewal period of \$1,000 or more are evaluated for lease reporting under the lease standard. Leases with a total contract value under \$1,000 are recorded in the same manner as a short-term lease with rent payments recorded as expense in the statement of activities as those payments are due based upon the term of the lease.

The Association also leases certain offices space as a lessor. Under Accounting Standards Codification 842, a lessor will classify a lease as a direct financing lease, a sales-type lease, or an operating lease. The Association's lease of office space is classified as an operating lease, and the accounting for operating leases under Accounting Standards Codification 842 is the same as the accounting under Accounting Standards Codification 740. A lessor does not derecognize the underlying asset at the commencement date, and any initial direct costs are deferred as a separate asset.

J. Use of Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires management to use estimates and make assumptions regarding certain types of assets, liabilities, support, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

(2) Cash and Cash Equivalents

At June 30, 2024, and 2023, the Association maintained cash balances at several local banks. The bank balances as of June 30, 2024, and 2023 were \$136,018 and \$263,759 respectively. The book balance as of June 30, 2024, and 2023 were \$63,977 and \$146,273 respectively. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. As of June 30, 2024, and 2023, the Association's cash balance were fully insured.

At June 30, 2024, and 2023, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$159,838 and \$81,203, respectively, which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement on the financial position.

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

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies enterprises, or instrumentalities, as well as repurchases agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

(3) Assessments

The Association bills participating Louisiana judicial districts for assessments on a monthly basis. The assessments are set annually by the Board of Directors. The assessments are based on a formula on a per capita amount based on the population in each judicial district. For each of the years ended June 30, 2024 and 2023, the Board of Directors set the assessments as follows:

Population Size	Assessment
Less than 12,000	\$6,000
12,001-50,000	.18 per capita
50,001-100,000	.10 per capita
100,001-200,000	.05 per capita
200,001-400,000	.04 per capita
400,000 and greater	\$35,000

Assessment income for the years ended June 30, 2024 and 2023 was \$726,187 and \$725,520, respectively.

(4) Contribution Revenue

The Association records revenue in accordance with FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Association's revenue that is derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when the Association has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the years ended June 30, 2024, and 2023, the Association received grant funds from the United States Department of Justice passed through the Louisiana Commission of Law Enforcement and the United States Department of Health and Human Services passed through the Louisiana Department of Children and Family Services. The conditional grants are reported as revenue when qualifying expenses

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

are incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the years ended June 2024, and 2023, the Association received membership assessments from Louisiana judicial districts. Membership is voluntary and the member receive no intrinsic value therefore assessment revenue is considered an unconditional contribution.

(5) Property and Equipment

The Association capitalizes all property and equipment purchases in excess of \$1,000. Property, plant and equipment is depreciated using the straight-line method over the estimated useful life of the related asset. Depreciation expense for the periods ended June 30, 2024 and 2023 was \$144,959 and \$143,660, respectively.

Estimated useful lives of fixed assets is as follows:

Building and improvements	15 years
Equipment	5-7 years
Furniture and fixtures	5-7 years
Vehicles	5 years

The following is a summary of property, plant, and equipment, less accumulated depreciation.

	<u>2024</u>	<u>2023</u>
Land	\$ 500,000	\$ 500,000
Buildings and improvements	2,181,684	2,162,393
Equipment	666,848	641,079
Furniture and fixtures	75,918	75,918
Vehicles	<u>-</u>	<u>37,859</u>
	3,424,450	3,417,249
Less: Accumulated depreciation	<u>(1,061,500)</u>	<u>(971,440)</u>
Net property, plant, and equipment	<u>\$ 2,362,950</u>	<u>\$ 2,445,809</u>

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

(6) Lease Revenue

Effective July 1, 2019 the Association entered into a 10-year lease agreement with District Attorney's Retirement System (DARS) for use of a portion of the building. The lease amount is \$6,000 a month. For the years ended June 30, 2024 and 2023, rental income from the DARS was 72,000.

The following is an analysis of the underlying assets related to operating leases:

	2024	2023
Building and improvements	\$ 2,181,684	\$ 2,162,393
Less: Accumulated depreciation	406,078	325,989
Total cost, net	<u>\$ 1,775,606</u>	<u>\$ 1,836,404</u>

The following is an analysis of the maturity of the undiscounted operating lease payments:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2025	\$ 72,000
2026	72,000
2027	72,000
2028	72,000
2029	72,000
Total	<u>\$ 360,000</u>

(7) Lease Expense

The Association maintains a long-term operating lease for the use of a copy machine. The lease commenced January 2021, and terminates December 2025 with monthly lease expenses of \$2,225. There are no variable lease payments under this lease. At the end of the lease term, the Association has an option to renew the lease for one twelve-month period. There was no termination option noted in the lease. The lease agreement did not specify an implicit rate; therefore, the Association used the risk free rate of 0.36% (U.S. Treasury Rate) that was available as of the lease commencement date to calculate the right-of-use assets and lease liability. Upon commencement of the lease, the right-of-use assets and lease liability was \$132,286 and \$132,286, respectively. For the year ended June 30, 2024, the operating lease expense and operating lease and interest expense was \$26,505 and \$195, respectively.

The Association's weighted average remaining lease term and discount rate as of June 30, 2024 are as follows:

Remaining lease term (in years)	
Operating lease - equipment	1.5 years
Discount rate	
Operating lease - equipment	0.36%

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

The maturities of lease liabilities as of June 30, 2024 are as follows:

Years Ended June 30,	Principal Payments	Interest Payments	Total
2025	\$ 26,600	\$ 100	\$ 26,700
2026	<u>13,336</u>	<u>14</u>	<u>13,350</u>
	<u>\$ 39,936</u>	<u>\$ 114</u>	<u>\$ 40,050</u>

The following summarizes the line items in the statement of activities for the operating leases as of June 30, 2024

Lease Cost	Classification	Amount
Operating Lease	Included in Program services	\$ 22,898
	Included in Management and general - Association	<u>3,802</u>
	Net Lease Cost	<u>\$ 26,700</u>

The following summarizes the line items in the statement of activities for the operating leases as of June 30, 2023

Lease Cost	Classification	Amount
Operating Lease	Included in Program services	\$ 23,484
	Included in Management and general - Association	<u>3,216</u>
	Net Lease Cost	<u>\$ 26,700</u>

The Association did not have any short-term leases during the year ended June 30, 2024.

Total rental expense charged under operating leases totaled \$32,142 for the year ended June 30, 2024.

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

(8) Notes Payable

The Association entered into a loan during the fiscal year ending June 30, 2019 in the amount of the \$2,500,000 with an interest rate of 4.5% for the purchase of a building in Baton Rouge, Louisiana. The loan was due September 6, 2020. On October 8, 2020, the Association refinanced the loan in the amount of \$1,876,875. The refinanced loan bears an interest rate of 4.25% with the principal and interest due in monthly installments of \$11,681. The loan was subsequently refinanced on August 17, 2021 to lower the interest rate to 3.75%. The note is secured by the building. Principle payments on the note were \$76,996 and 68,114 during the year ended June 30, 2024 and 2023, respectively. Interest expense on the note was \$63,181 and \$60,381 for the years ended June 30, 2024 and 2023, respectively.

As of June 30, 2024 and 2023, the outstanding balance on the note was \$1,613,887 and \$1,690,883, respectively.

Following are maturities of the debt for each of the next five years.

<u>Year Ended</u>	<u>Amount</u>
2025	\$ 80,201
2026	83,304
2027	86,527
2028	89,874
2019	<u>1,273,981</u>
Total Debt	1,613,887
Current maturities	<u>(80,201)</u>
Long term debt	<u><u>\$ 1,533,686</u></u>

(9) Pension Plan

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys' Retirement System, (System) a cost-sharing, multiple-employer defined benefit pension plan administrated by a separate Board of Trustees.

The System is financed by employee and employer contributions established by state statute. Employee contributions are 8% of pensionable wages for active members. Employer contributions are actuarially determined and was 9.5% of pensionable wages for the year ended June 30, 2024 and 2023. Employer contributions totaled \$135,741 and \$115,909 for the years ended June 30, 2024 and 2023, respectively.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the District Attorneys Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

(10) Sick Leave

All employees of the Association are entitled to 12 days of sick leave each year. A maximum of 25 days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.

(11) Concentration

Approximately 50% of the Association's revenue is received from federal and state grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's program and activities.

(12) Liquidity and Availability of Resources

The following reflects the Association's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets:	2024	2023
Cash and equivalents	\$ 223,815	\$ 227,476
Grant receivables	227,266	183,214
Accounts receivables	<u>9,013</u>	<u>38,807</u>
Total financial assets	<u>460,094</u>	<u>449,497</u>
Less those unavailable for expenses within one year due to:		
Note payable	<u>(106,801)</u>	<u>103,662</u>
Financial assets available to meet cash needs for expenses within one year	<u>\$ 353,293</u>	<u>\$ 553,159</u>

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Financial Statements

(13) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments are as follows:

Agency Head: Loren Lampert (07/01/2023 - 12/31/2023)

Position: Executive Director

Salary	\$ 103,197
Benefits-medical, dental and life insurance	7,588
Benefits-retirement	12,384
Lodging (includes trustee meeting for DARS)	1,458
Meals	509
Miscellaneous	912
Membership dues	350
Total	<u>\$ 126,398</u>

Agency Head: Zachary Daniels (01/01/2024 - 06/30/2024)

Position: Executive Director

Salary	\$ 82,503
Benefits-medical, dental and life insurance	10,772
Benefits-retirement	9,900
Lodging (includes trustee meeting for DARS)	1,173
Meals	525
Miscellaneous	2,109
Membership dues	530
Total	<u>\$ 107,512</u>

(14) Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued December 18, 2024 and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

To the Board of Directors
Baton Rouge, 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 Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 18, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana District Attorneys' Association, Inc.'s (the Association) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Association's internal control. Accordingly, we do not express an opinion on the effectiveness of Association, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

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

Prior Period Internal Control over Financial Reporting

The financial statements of the Association, as of June 30, 2023, were audited by other auditors whose report dated November 27, 2023, reported no instances of deficiencies or noncompliance.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 18, 2024

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Louisiana District Attorneys Association, Inc's (the Association) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Association's major federal programs for the year ended June 30, 2024. The Association's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Association complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Association's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Association's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Association's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the System's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Association's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 18, 2024

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
United States Department of Justice, Passed through the State of Louisiana's Commission on Law Enforcement Crime Victim Assistance			
Crime Victim Resource Program	16.575	2020-VA-04-7402	\$ 104,728
Enhanced Prosecutor Resources Program	16.575	2021-VA-01/02/03/04-7086 202-VA-04-7437	35,007 79,213
Crime Victims Assistance	16.575	2021-VA-01/02/03/04-7088 2022-VA-01/02/03/04-7421	32,492 106,312
Elderly Victims Assistance	16.575	2021-VA-01/02/03/04-7089 2022-VA-01/02/03/04-7422	6,978 16,270
Victim Outreach Program	16.575	2021-VA-04-7085 2022-VA-04-7436	37,558 121,068
Total for ALN 16.575			<u>539,626</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-DJ-03-7030 2022-DJ-03-7720	32,312 66,527
			<u>98,839</u>
Smart Prosecution Initiative	16.825	15PBJA-21-GG-00246-MUMU	<u>178,172</u>
Total Expenditures of Federal Awards			<u>\$ 816,637</u>

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Louisiana District Attorneys Association (the Association) under programs of the federal government. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Association, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Association.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Association has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Part I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiencies identified?	<u> </u> yes	<u> X </u> none reported

Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no
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Federal Awards

Type of auditor's report issued on compliance
for major programs: Unmodified

Internal control over major programs

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiencies identified?	<u> </u> yes	<u> X </u> none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance	<u> </u> yes	<u> X </u> no
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Major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-------------------------------------	---

16.825	Smart Prosecution Initiative
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Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<u> X </u> yes	<u> </u> no
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Louisiana District Attorneys' Association
Baton Rouge, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2024

Part II. Findings which are required to be reported in accordance with generally accepted *Governmental Auditing Standards*:

A. Internal Control Findings –

There are no findings to be reported under this section.

B. Compliance Findings –

There are no findings to be reported under this section.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

There are no findings to be reported under this section.

Louisiana District Attorneys' Association, Inc.
Baton Rouge, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2024

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

A. Internal Control Over Financial Reporting

There are no findings to be reported

B. Compliance

There are no findings to be reported.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

There were no findings reported.

B. Compliance

There were no findings reported.

Louisiana District Attorney Association

Baton Rouge, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period July 1, 2023 through June 30, 2024

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

* A Professional Accounting Corporation

To The Board of Directors
Louisiana District Attorney Association
And the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2023 through June 30, 2024. Louisiana District Attorney Association's (the Association) management is responsible for those C/C areas identified in the SAUPs.

The Association 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 July 1, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories:
 - 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, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employees(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) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- 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) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

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.
 - 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. *Alternatively, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - 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.
 - d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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, 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 within 1 month of the date the reconciliation was prepared. (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.

Collections (excluding EFTs)

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).
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 and 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.
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.
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.

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).
- 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.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.])
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were

made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. 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.
14. Using the monthly statements or combined statements selected under #13 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.

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

15. 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.

Contracts

16. 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.

Payroll and Personnel

17. 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.
18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #17 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 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/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.
19. 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.
20. 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.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under “Payroll and Personnel” above, obtain ethics documentation from management, and:
 - a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.
 - b) 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.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

23. 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 bond/note issued.
24. 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).

Fraud Notice

25. 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.
26. 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.

Information Technology Disaster Recovery/Business Continuity

27. 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 there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - 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.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Prevention of Sexual Harassment

30. Using the 5 randomly selected employees/officials from procedure #17 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 as required by R.S. 42:343.
31. 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).
32. 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.

Findings:

No exceptions were found as a result of procedures list above with the exception of:

Bank Reconciliations:

Five out of five bank reconciliations did not have evidence of management review.

Collections

Four out of the six deposits tested were not deposited within one business day.

Management's Response:

Management of the Louisiana District Attorney Association concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by the Louisiana District Attorney Association to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 18, 2024