

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2021
With Supplemental Information Schedules**

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 2021
With Supplemental Information Schedules

CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
Required Supplemental Information (Part I)		
Management's Discussion and Analysis		7
Basic Financial Statements		
Government-Wide Financial Statements:	<u>Statement</u>	<u>Page No.</u>
Statement of Net Position	A	12
Statement of Activities	B	13
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	14
Reconciliation of the Governmental Funds Balance Sheet to The Financial Statement of Net Position		15
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances To the Statement of Activities		17
Notes to the Financial Statements		18

C O N T E N T S (CONTD.)

Required Supplemental Information (Part II):

	<u>Schedule</u>	<u>Page No.</u>
Budgetary Comparison Schedules	1	42
Note to Budgetary Comparison Schedules		44
Schedule of Employer’s Share of Net Pension Liability	2	45
Schedule of Employer Contributions	3	47

Other Supplemental Schedules (Part III):

Schedule of Compensation, Benefits and Other Payments to Agency Head	4	50
Justice System Funding Schedule - Collecting/Disbursing Entity	5	51
Justice System Funding Schedule - Receiving Entity	6	52

**Reports Required by Government
 Auditing Standards (Part IV)**

**Independent Auditor’s Report Required by
 Government Auditing Standards:**

Independent Auditor’s Report on Compliance and Internal Control Over Financial Reporting		55
Schedule of Audit Results	7	57
Summary Schedule of Prior Audit Findings	8	58
Agency Response to Findings		59
Statewide Agreed Upon Procedures		60
Agency Response to Statewide Agreed Upon Procedures		73

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.
A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 239-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

HONORABLE BRIAN FRAIZER
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Opinions

I have audited the accompanying financial statements of the governmental activities and the major funds of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-Seventh Judicial District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund information of the District Attorney of the Thirty-Seventh Judicial District as of December 31, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my 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 and the *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the District Attorney of the Thirty-Seventh Judicial District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my unmodified audit opinion.

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

My 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 my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Independent Auditor's Report,
December 31, 2021

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, I:

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

I am 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 I 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, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedules of Employer's share of the Net Pension Liability, and the Schedules of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Independent Auditor's Report,
December 31, 2021

opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Thirty-Seventh Judicial District's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, as listed in the Table of Contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the combining and individual nonmajor fund financial statements, schedule of compensation, benefits and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated June 9, 2022, on my consideration of the District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting and on my 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 my 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 District Attorney of the Thirty-Seventh Judicial District'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 District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated June 9, 2022, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.


West Monroe, Louisiana
June 9, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana
Management's Discussion and Analysis
December 31, 2021

As management of the District Attorney of the Thirty-Seventh Judicial District, I offer readers of the District Attorney of the Thirty-Seventh Judicial District's financial statements this narrative overview and analysis of the financial activities of the District Attorney of the Thirty-Seventh Judicial District for the fiscal year ended December 31, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the District attorney's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district attorney's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District Attorney of the Thirty-Seventh Judicial District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District Attorney of the Thirty-Seventh Judicial District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney of the Thirty-Seventh Judicial District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. 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. The District Attorney of the Thirty-Seventh Judicial District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with

finance-related legal requirements. All of the funds of the District Attorney of the Thirty-Seventh Judicial District can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District Attorney of the Thirty-Seventh Judicial District adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District Attorney of the Thirty-Seventh Judicial District's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the District Attorney of the Thirty-Seventh Judicial District exceeded assets by \$8,155. The assets are not available for future spending.

An additional portion of the District Attorney of the Thirty-Seventh Judicial District's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the District Attorney of the Thirty-Seventh Judicial District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets being included in the statement of net position.

STATEMENT OF NET POSITION Governmental Funds

	2021	2020
ASSETS		
Cash and cash equivalents	\$53,048	\$27,932
Receivables	20,024	29,349
Capital assets (net of accumulated depreciation)	790	967
TOTAL ASSETS	73,862	58,248
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	86,576	101,537

LIABILITIES		
Accounts payable	\$16,379	\$11,186
Payroll withholdings payable	5,589	3,458
Net pension liability	<u>20,707</u>	<u>127,333</u>
TOTAL LIABILITIES	<u>42,675</u>	<u>141,977</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	125,918	44,786
NET POSITION		
Invested in capital assets, net of related debt	790	967
Unrestricted	<u>(8,945)</u>	<u>(27,945)</u>
TOTAL NET POSITION	<u>(\$8,155)</u>	<u>(\$26,978)</u>

STATEMENT OF ACTIVITIES

	2021	2020
Judicial:		
Personal services	\$312,679	\$337,158
Operating services	127,418	121,548
Materials and supplies	19,966	13,709
Travel	5,076	2,045
Intergovernmental	16,330	6,539
Depreciation expense	<u>177</u>	<u>177</u>
Total Program Expenses	<u>481,646</u>	<u>481,176</u>
Program revenues:		
Charges for services - fees, charges and commissions	18,651	6,612
Operating grants and contributions	<u>463,663</u>	<u>444,508</u>
Total program revenues	<u>482,314</u>	<u>451,120</u>
Net Program Expenses	668	(30,056)
General revenues		
Other revenues	<u>18,153</u>	<u>16,623</u>
Change in Net Position	18,821	(13,433)
Net Position - Beginning of year	<u>(26,976)</u>	<u>(13,545)</u>
Net Position - End of year	<u>(\$8,155)</u>	<u>(\$26,978)</u>

Financial Analysis of the Government's Funds

As noted earlier, the District Attorney of the Thirty-Seventh Judicial District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2021, combined governmental fund balances of \$51,104 showed an increase of \$8,467 over December 31, 2020. The General Fund's portion of the unreserved, undesignated fund balance of \$49,888 shows an increase (of approximately \$7,896) from the prior year amount.

Budgetary Highlights

The major differences between expenditures in the original budget and the final budget were due to a decrease in personal services.

There was no budget amendment for the IV-D Fund.

Capital Asset and Debt Administration

Capital assets. The District Attorney of the Thirty-Seventh Judicial District's investment in capital assets for its governmental activities as of December 31, 2021, amounts to \$790 (net of accumulated depreciation). This investment includes furniture and equipment. There were no increases or decreases in capital assets for the year.

Long-term debt. The District Attorney of the Thirty-Seventh Judicial District has debt outstanding of \$20,707 which consists of net pension liability.

Requests for Information

This financial report is designed to provide a general overview of the District Attorney of the Thirty-Seventh Judicial District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Attorney of the Thirty-Seventh Judicial District, P.O. Box 839, Columbia, LA 71418.

BASIC FINANCIAL STATEMENTS

Statement A

District Attorney of the Thirty-Seventh Judicial District
 Parish of Caldwell, Louisiana
 Governmental Activities
 Statement of Net Position
 December 31, 2021

Assets	
Cash and cash equivalents	\$53,048
Receivables	20,024
Capital assets (net)	<u>790</u>
Total Assets	<u>73,862</u>
DEFERRED OUTFLOW OF RESOURCES	
Pension related	<u>86,576</u>
Liabilities	
Accounts payable	16,379
Payroll withholding payable	5,589
Net pension liability	<u>20,707</u>
Total Liabilities	42,675
DEFERRED INFLOWS OF RESOURCES	
Pension related	125,918
NET POSITION	
Invested in capital assets, net of related debt	790
Unrestricted	<u>(8,945)</u>
Total Net Position	<u><u>(\$8,155)</u></u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Statement of Activities
December 31, 2021

EXPENSES

Judicial:

Personal services	\$312,679
Operating services	127,418
Materials and supplies	19,966
Travel	5,076
Intergovernmental	16,330
Depreciation expense	177
Total Program Expenses	<u>481,646</u>

REVENUES

Program revenues:

Charges for services - fees, charges and commissions	18,651
Operating grants and contributions	<u>463,663</u>
Total program revenues	<u>482,314</u>
Net Program Expenses	668

General revenues -

Other revenues	<u>18,153</u>
----------------	---------------

Change in Net Position

Change in Net Position	18,821
Net Position - Beginning of year	<u>(26,976)</u>
Net Position - End of year	<u><u>(\$8,155)</u></u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
 Parish of Caldwell, Louisiana
 Governmental Funds
 Balance Sheet
 December 31, 2021

	Major Funds		Non Major Fund Worthless Check Division	Total Governmental Funds
	General Fund	IV-D Fund		
Assets				
Cash and equivalents	\$28,462	\$23,891	\$695	\$53,048
Receivables	8,424	11,600		20,024
Due from other funds	22,722			22,722
Total Assets	<u>\$59,608</u>	<u>\$35,491</u>	<u>\$695</u>	<u>\$95,794</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$4,131	\$12,248		\$16,379
Payroll withholdings payable	5,589			5,589
Due to other funds		22,722		22,722
Total Liabilities	9,720	34,970	NONE	44,690
Fund balances:				
Restricted - other general government		521		521
Assigned			\$695	695
Unassigned	49,888			49,888
Total Fund Balances	49,888	521	695	51,104
Total Liabilities and Fund Balances	<u>\$59,608</u>	<u>\$35,491</u>	<u>\$695</u>	<u>\$95,794</u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

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

For the Year Ended December 31, 2021

Total Fund Balances at December 31, 2021 - Governmental Funds (Statement C)		<u>\$51,104</u>
Deferred outflows of resources		86,576
Cost of capital assets at December 31, 2021	\$70,164	
Less: Accumulated depreciation as of December 31, 2021	<u>(69,374)</u>	790
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Net pension liability		(20,707)
Deferred inflows of resources		<u>(125,918)</u>
Net Position at December 31, 2021 (Statement A)		<u><u>(\$8,155)</u></u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
 Parish of Caldwell, Louisiana
 Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2021

	Major Funds		Non Major Fund	Total Governmental Funds
	<u>General</u>	<u>IV-D</u>	Worthless Check Division	
REVENUES				
Intergovernmental revenues:				
Federal funds		\$138,674		\$138,674
State funds:				
Department of Social Services	\$30,000			30,000
Other state funds	151,164			151,164
Local funds	19,333			19,333
Fees, charges, and commissions for services			\$18,651	18,651
Commissions on fines and forfeitures	124,492			124,492
Total revenues	<u>324,989</u>	<u>138,674</u>	<u>18,651</u>	<u>482,314</u>
EXPENDITURES				
Current:				
Judicial:				
Personal services and related benefits	250,166	53,159	1,732	305,057
Operating services	41,885	85,524	9	127,418
Materials and supplies	19,966			19,966
Travel and other charges	5,076			5,076
Intergovernmental			16,330	16,330
Total expenditures	<u>317,093</u>	<u>138,683</u>	<u>18,071</u>	<u>473,847</u>
Excess (deficiency) of revenues over expenditures	<u>7,896</u>	<u>(9)</u>	<u>580</u>	<u>8,467</u>
FUND BALANCES - BEGINNING	<u>41,992</u>	<u>530</u>	<u>115</u>	<u>42,637</u>
FUND BALANCES - ENDING	<u>\$49,888</u>	<u>\$521</u>	<u>\$695</u>	<u>\$51,104</u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2021

Total net change in fund balances - governmental funds (Statement D)	\$8,467
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	(177)
Non-employer contributions to cost-sharing pension plan	18,153
Pension expense	<u>(7,622)</u>
Change in net position of governmental activities (Statement B)	<u>\$18,821</u>

See independent auditor's report and the related notes to the financial statements.

District Attorney of the Thirty-Seventh Judicial District
Parish of Caldwell, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Caldwell, Louisiana.

The accompanying financial statements of the District Attorney of the Thirty-Seventh Judicial District have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. Certain of the significant changes in the Statement include the following:

A. REPORTING ENTITY

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

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

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the district attorney to impose its will on that organization and/or

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the district attorney.
2. Organizations for which the district attorney does not appoint a voting majority but are fiscally dependent on the district attorney.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the district attorney's office is located and provides partial funding for equipment, furniture and supplies of the district attorney's office, the district attorney was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Caldwell Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district attorney's basic financial statements include both government-wide (reporting the district attorney as a whole) and fund financial statements (reporting the district attorney's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district attorney are classified as governmental.

The district attorney reports the following major governmental funds:

The General Fund is the district attorney's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district attorney.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district attorney first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district attorney's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district attorney's general revenues.

Allocation of Indirect Expenses - The district attorney reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district attorney are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Fund financial statements report detailed information about the district attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district attorney's current operations require the use of only governmental funds. The governmental fund types used by the district attorney is described as follows:

Governmental Fund Type

**General Fund (District
Attorneys' Expense)**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

D. BASIS OF ACCOUNTING

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

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

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

E. CAPITAL ASSETS

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

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the district attorney, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

F. VACATION AND SICK LEAVE

All employees are entitled to one to three weeks of non-cumulative vacation leave and ten to fifteen days of non-cumulative sick leave each year. Unused vacation and sick leave cannot be carried forward to the succeeding year. At December 31, 2021, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

G. RISK MANAGEMENT

The district attorney is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2021.

H. CASH AND CASH EQUIVALENTS

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2021, the district attorney has cash and cash equivalents (book balances) totaling \$53,048 follows:

Demand deposits	\$53,018
Petty cash	<u>30</u>
Total	<u>\$53,048</u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Louisiana Revised Statute 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 judicial expense that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the district attorney's name. The district attorney does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at December 31, 2021 is \$57,819 and is fully secured by FDIC insurance.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

I. PENSION PLANS

The District Attorney's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plans as described in Note 5. 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 each of the plans, and additions to/deductions for 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.

J. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the district attorney's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the district attorney's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$49,888. If applicable, the district attorney would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The district attorney considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

L. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Statement of Net Position reports 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 future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

N. ESTIMATES

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

O. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

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

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental revenues - State Funds	\$2,500	\$11,600	\$14,100
Commissions on fines and forfeitures	<u>5,924</u>		<u>5,924</u>
Total	<u>\$8,424</u>	<u>\$11,600</u>	<u>\$20,024</u>

3. DUE TO/FROM OTHER FUNDS

The following presents interfund balances due from and to other funds at December 31, 2021.

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$22,722	
Title IV-D		<u>\$22,722</u>
Total	<u>\$22,722</u>	<u>\$22,722</u>

4. CHANGES IN CAPITAL ASSETS

A summary of changes in office equipment follows:

Balance, January 1, 2021	\$70,164
Additions	NONE
Deletions	<u>NONE</u>
Balance at December 31, 2021	<u>70,164</u>
Less accumulated depreciation	<u>(69,374)</u>
Net capital assets	<u>\$790</u>

Depreciation expense of \$177 was charged to the judicial function.

5. PENSION PLAN

Retirement Systems

Parochial Employees' Retirement System of Louisiana (System)

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Substantially all employees of the District Attorney of the Thirty-Seventh Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. This system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

Summary of Significant Accounting Policies.

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2020.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Plan Description.

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S. Title 11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the state which does not have their own retirement system and which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and social Security criteria have up to 90 days from the date of hire to elect to participate.

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2019. Access to the report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's website, www.la.state.la.us.

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual result may differ from estimated amounts.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2020 was 12.25% for Plan A.

According to the statute, the System also receives 1/4 of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the years ending December 31, 2021 and 2020 the District Attorney reported an asset of \$9,805 and a liability of \$450, respectively for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020 and 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorneys' proportion of the net pension liability was based on a projection of the District Attorneys' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers', actuarially determined. At December, 31, 2020, the District Attorneys' proportion was .0056 percent, which was an increase of .0040 from its proportion measured as of December 31, 2019

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

For the year ended December 31, 2021 and 2020, the District Attorney recognized pension expense of \$1,143 and \$8,724, respectively. At December 31, 2020, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$2,387	\$1,170
Changes in assumptions	3,208	
Net differences between projected and actual earnings on pension plan		\$19,135
Changes in employers proportion of beginning NPL		5,619
Differences between employer and proportionate share of contributions	42	5
Subsequent measurement contributions	1,499	
Total	\$7,136	\$25,929

\$1,499 reported as deferred outflows of resources related to pensions resulting from the District Attorneys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2022	(\$6,445)
2023	(3,068)
2024	(7,652)
2025	(3,127)
Total	(\$20,292)

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

Valuation Date	December 31, 2020
Actuarial cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected salary increases	4.75%
Inflation rate	2.30%

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Expected remaining service lives	2014 - 4 years, 2015 - 4 years, 2016 - 4 years, 2017 - 4 years, 2018 - 4 years, 2019 - 4 years, 2020-4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

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

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

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

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	11%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

Sensitivity of the District Attorneys' proportionate share of the net pension liability to changes in the discount rate.

The following presents the net pension asset of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability as of December 31, 2020, would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
District Attorneys' proportionate share of the net pension liability	\$50,558	(\$9,805)	(\$35,234)

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$544, which is the legally required contribution due at December 31, 2021. This amount is recorded in accrued expenses.

District Attorney's Retirement System of Louisiana (System)

Plan Description

The District Attorney of the Thirty-Seventh Judicial District contributes to the District Attorneys' Retirement System (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit are provided as specified in the plan.

The District Attorneys' Retirement System prepares its employer schedules in accordance with the standards established by the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 - *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The District Attorneys' Retirement System's employer pension schedules are prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

The deferred outflows and deferred inflows of resources resulting from differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. Any age after 30 or more years of creditable service.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

The normal retirement benefit is equal to three percent of the member's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2021, the District Attorney's total payroll for all employees was \$344,503. Total covered payroll was \$105,654. Covered payroll refers to all compensation paid by the District Attorney to active employees covered by the Plan.

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2021, the actual employer contribution rate 4.0%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the District Attorney to the System monthly. The District Attorney's contributions to the System for the year ending December 31, 2021 were \$4,164.

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2021 and 2020, the Employer reported a liability of \$30,512 and \$126,883, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the Net Pension Liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District Attorney's proportion was 0.1714%, which was a decrease of 0.011% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$18,178 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$(7,612). Total pension expense for the District Attorney for the year ended December 31, 2021 was \$10,566.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$9,789	\$9,369
Changes in assumptions	57,580	
Net difference between projected and actual earnings on pension plan		82,985
Changes in employer's proportion of beginning NPL	6,750	7,374
Difference between employer and proportionate share of contributions	42	261
Employer contributions subsequent to the measurement date	5,279	
Total	\$79,440	\$99,989

\$5,279 reported as deferred outflows of resources related to pensions resulting from the District Attorneys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

Year ended December 31,	
2021	(\$3,997)
2022	(312)
2023	(9,101)
2024	(12,419)
TOTAL	(\$25,829)

Actuarial Assumptions

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry age normal costs
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of Pension Plan investment expense including inflation
Salary increases	5.00% (2.20% inflation, 2.80% merit)
Mortality rates	<p>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.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>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.</p>
Expected remaining service lives	5 years
Cost of Living Adjustments	Only those previously granted

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

The long-term rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2021. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Long-Term Target Asset Allocation	Rates of Return
Equities	57.11%	6.43%
Fixed income	30.19%	0.94%
Alternatives	12.67%	0.89%
Cash	.03%	0%
Totals	100%	
Inflation		2.45%
Expected arithmetic nominal return	8.25%	

Discount Rate

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at 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 periods of projected benefit payment to determine the total pension liability.

Sensitivity of the District Attorney's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District Attorney of the Thirty-Seventh Judicial District's proportionate share of the net pension liability calculated using the discount rate of 6.10%, as well as what the District Attorney's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.10%) or one percentage-point higher (7.10%) than the current rate:

DISTRICT ATTORNEY OF THE
 THIRTY-SEVENTH JUDICIAL DISTRICT
 Parish of Caldwell, Louisiana
 Notes to the Financial Statements (Continued)

	1.0% Decrease (5.10%)	Current Discount Rate (6.10%)	1.0% Increase (7.10%)
Employer's proportionate share of net pension liability	\$149,607	\$30,512	(\$69,264)

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at www.ladars.org.

The financial statements include a payable to the pension plan of \$3,976, which is the legally required contribution due at December 31, 2021. This amount is recorded in accrued expenses.

6. LITIGATION AND CLAIMS

At December 31, 2021, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

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

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

Required Supplemental Information (Part II)

Schedule 1

District Attorney for the 37th Judicial District
 Parish of Caldwell, Louisiana
 Budgetary Comparison Schedule - General Fund
 For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental revenues:				
State funds:				
Department of Social Services	\$30,000	\$30,000	\$30,000	
Other state funds	151,164	151,164	151,164	
Local funds	19,333	19,333	19,333	
Commissions on fines and forfeitures	<u>120,396</u>	<u>120,396</u>	<u>124,492</u>	<u>\$4,096</u>
Total revenues	<u>320,893</u>	<u>320,893</u>	<u>324,989</u>	<u>4,096</u>
Expenditures				
Current:				
Judicial:				
Personal services and related benefits	251,177	246,177	250,166	(3,989)
Operating services	48,407	48,407	41,885	6,522
Materials and supplies	3,184	3,184	19,966	(16,782)
Travel and other charges	12,152	12,152	5,076	7,076
Intergovernmental	<u>10,516</u>	<u>10,516</u>	<u>10,516</u>	<u>10,516</u>
Total expenditures	<u>325,436</u>	<u>320,436</u>	<u>317,093</u>	<u>3,343</u>
Excess (Deficiency) of				
Revenues over Expenditures	<u>(4,543)</u>	<u>457</u>	<u>7,896</u>	<u>7,439</u>
Fund Balance - Beginning	<u>20,655</u>	<u>20,655</u>	<u>41,992</u>	<u>21,337</u>
Fund Balance - Ending	<u>\$16,112</u>	<u>\$21,112</u>	<u>\$49,888</u>	<u>\$28,776</u>

(Continued)

District Attorney for the 37th Judicial District
 Parish of Caldwell, Louisiana
 Budgetary Comparison Schedule
 IV-D Fund
 For the Year Ended December 31, 2021

	IV - D		Variance With Final Budget Positive (Negative)
	Original/Final Budget	Actual	
Revenues			
Intergovernmental revenues -			
Federal	\$138,674	\$138,674	
Total revenues	<u>138,674</u>	<u>138,674</u>	
Expenditures			
Current:			
Judicial:			
Personal services and related benefits	53,159	53,159	
Operating services	85,524	85,524	
Total expenditures	<u>138,683</u>	<u>138,683</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>(9)</u>	<u>(9)</u>	
Fund Balance - Beginning	<u>530</u>	<u>530</u>	
Fund Balance - Ending	<u>\$521</u>	<u>\$521</u>	<u>NONE</u>

(Concluded)

See independent auditors report and the relate notes to the financial statements.

**District Attorney for the 37th Judicial District
Parish of Caldwell, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2021**

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts.

**District Attorney of the Thirty-Seventh Judicial District
Parochial Employees Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2021**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.021707%	\$5,935	\$98,413	6.03%	87.34%
2016	0.017164%	\$45,181	\$104,318	43.31%	99.23%
2017	0.017589%	\$36,225	\$94,246	38.44%	82.10%
2018	0.015312%	(\$11,365)	\$60,651	(18.74%)	102.00%
2019	0.009866%	\$43,789	\$60,651	72.20%	88.86%
2020	0.009559%	\$450	\$37,350	1.20%	99.89%
2021	0.005592%	(\$9,805)	\$12,240	(80.11%)	104.00%

* Amounts presented were determined as of the measurement date (previous fiscal year end).

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

See independent auditor's report and the related notes to the financial statements.

**District Attorney of the Thirty-Seventh Judicial District
District Attorneys Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2021**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.194055%	\$3,870	\$111,697	3.46%	99.45%
2015	0.180338%	\$9,714	\$101,510	9.57%	98.56%
2016	0.167517%	\$32,064	\$101,370	31.63%	95.09%
2017	0.152913%	\$41,244	\$101,370	40.69%	93.57%
2018	0.163049%	\$52,468	\$101,370	51.76%	92.92%
2019	0.201098%	\$64,694	\$101,370	63.82%	93.13%
2020	0.160151%	\$126,883	\$101,370	125.17%	84.86%
2021	0.171385%	\$30,512	\$104,103	29.31%	96.79%

* Amounts presented were determined as of the measurement date (6/30/21).

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

See independent auditor's report and the related notes to the financial statements.

**District Attorney of the Thirty-Seventh Judicial District
Parochial Employees Retirement System
Schedule of Employer Contributions
December 31, 2021**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$14,270	\$14,270	\$0	\$98,413	14.50%
2016	\$13,561	\$13,561	\$0	\$104,318	13.00%
2017	\$11,781	\$11,781	\$0	\$94,246	12.50%
2018	\$6,975	\$6,975	\$0	\$60,651	11.50%
2019	\$6,975	\$6,975	\$0	\$60,651	11.50%
2020	\$4,575	\$4,575	\$0	\$37,350	12.25%
2021	\$1,499	\$1,499	\$0	\$12,240	12.25%

* Amounts presented were determined as of the end of the fiscal year.

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

See independent auditor's report and the related notes to the financial statements.

**District Attorney of the Thirty-Seventh Judicial District
 District Attorneys Retirement System
 Schedule of Employer Contributions
 December 31, 2021**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$10,890	\$10,890	\$0	\$111,697	9.75%
2015	\$7,106	\$7,106	\$0	\$101,510	7.00%
2016	\$3,548	\$3,548	\$0	\$101,370	3.50%
2017	\$0	\$0	\$0	\$101,370	0.00%
2018	\$0	\$0	\$0	\$101,370	0.00%
2019	\$1,267	\$1,267	\$0	\$101,370	1.25%
2020	\$4,055	\$4,055	\$0	\$101,370	4.00%
2021	\$4,164	\$4,164	\$0	\$104,103	4.00%

* Amounts presented were determined as of the measurement date (6/30/21).

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

See independent auditor's report and the related notes to the financial statements.

OTHER SUPPLEMENTARY INFORMATION

PART III

DISTRICT ATTORNEY FOR THE 37TH JUDICIAL DISTRICT
Columbia, Louisiana

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

BRIAN E. FRAZIER, DISTRICT ATTORNEY

PURPOSE	AMOUNT
Salary (State)	\$53,721
Salary (District Attorney)	84,133
Salary (Police Jury)	19,333
Car allowance (District Attorney)	9,000
Lodging (District Attorney)	532
Mileage (District Attorney)	541
Meals (District Attorney)	193

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY
For the Year Ended December 31, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Beginning Balance of Amounts Collected	\$115	\$149
Add: Collections		
Pre-Trial Diversion Program Fees	20,075	51,650
Pre-Trial Diversion Program Fees - LACE		780
Restitution	15,439	9,212
Subtotal Collections	35,514	61,642
Less: Disbursements to Governments and Non Profits		
Caldwell Parish Sheriff, Service/Collection Fees	1,150	640
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency-Pre-Trial Diversion	20,075	51,650
Amounts "Self-Disbursed" to Collecting Agency-Restitution	4,152	3,580
Amounts "Self-Disbursed" to Collecting Agency-Pre-Trial Diversion-LACE	NONE	780
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Payments to Merchants	10,103	4,446
Subtotal Disbursement/Retainage	35,480	61,096
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$149</u>	<u>\$695</u>

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE
RECEIVING ENTITY
For the Year Ended December 31, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
Caldwell Parish Sheriff - Criminal Court Costs/Fees	\$8,876	\$5,175
Caldwell Parish Sheriff - Criminal Fines-other	11,979	3,946
Caldwell Parish Sheriff - Bond Fees	1,774	5,416
Department of Public Safety - Other	188	188
Other	<u>100</u>	<u>150</u>
Subtotal Receipts	<u>\$22,917</u>	<u>\$14,875</u>
Total: Ending Balance of Amounts collected but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART III**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.
A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 239-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

**Independent Auditors Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

HONORABLE BRIAN FRAIZER
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

I 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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and the major funds of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-Seventh Judicial District's basic financial statements, and have issued my report thereon dated June 9, 2022.

Internal Control Over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did identify a certain deficiency in internal control, described in the accompanying schedule of audit findings as item 2021-001, that I consider to be a material weakness.

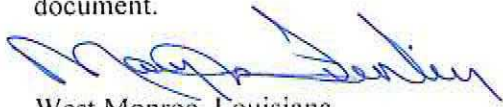
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
PARISH OF CALDWELL
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2021

Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana
June 9, 2022

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Schedule of Audit Results
For the Year Ended December 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of District Attorney of the Thirty-Seventh Judicial District.
2. No instances of noncompliance material to the financial statements of District Attorney of the Thirty-Seventh Judicial District were disclosed during the audit.
3. One material weaknesses relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2021-001 Inadequate Segregation of Duties

Condition: The segregation of duties is inadequate to provide effective internal control.

Criteria: Adequate segregation of duties is essential for proper internal control.

Cause of Condition: The condition is due to economic limitations.

Effect of Condition: Not determined.

Recommendation: No action is recommended.

Response: Management has segregated duties as much as the size of the office will allow.

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

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

The Louisiana Legislative Auditor completed an investigative audit of the district attorney and issued its report dated July 8, 2021. This finding has been resolved and restitution is being collected.



BRIAN E. FRAZIER
DISTRICT ATTORNEY
P.O. BOX 839
COLUMBIA, LOUISIANA 71418

State of Louisiana
THIRTY-SEVENTH JUDICIAL DISTRICT
OFFICE OF
District Attorney

MAIN OFFICE (318) 649-7410
CHILD SUPPORT (318) 649-5188
CRIME STOPPERS (318) 649-3700
FAX (318) 649-5985

THOMAS W. "WES" BURNS
ASSISTANT DISTRICT ATTORNEY

DONALD D. MCKEITHEN, JR.
ASSISTANT DISTRICT ATTORNEY

June 9, 2022

Louisiana Legislative Auditor
1600 North 3rd Street
PO Box 94397
Baton Rouge LA 70804

RE: Response to finding 2021-001

Due to the size of this office, it is not financially feasible to hire enough employees to segregate the responsibilities to individual persons pertaining to the processing of funds taken into this office for recording, depositing, disbursing and reconciling funds.

Brian E. Frazier, District Attorney

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Thirty-Seventh Judicial District Attorney
201 Main Street, PO Box 839
Columbia, LA 71418

To the Thirty-Seventh Judicial District Attorney

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Management of Thirty-Seventh Judicial District Attorney is responsible for those C/C areas identified in the SAUPs. Thirty-Seventh Judicial District Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUP's for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

AGREED-UPON PROCEDURES

WRITTEN POLICIES AND PROCEDURES

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations (or report that the entity does not have any written policies and procedures):
 - 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 schedule.
- 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 statement, 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 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 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.

Written policies and procedures were obtained and address the function noted above.

BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)

There is no board or committee, so this section is not applicable.

2. Obtain and inspect the board/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 whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on all special revenue funds.
 - 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.

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 (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.

The agency provided me with a certified list of all bank accounts. November, 2021 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all 5 bank reconciliations were performed by the office manager and reviewed by the District Attorney. There was no evidence that the reconciliations are performed within 60 days of the bank statement date, per agency several reconciliations had to be redone but the agency did not maintain the original reconciliations. Two of the 5 accounts selected to test had outstanding reconciling items over 12 months. Agency is researching outstanding items to clean up reconciliations.

COLLECTIONS

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Agency provided me with a certified list of deposit sites and I verified that it was complete.

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 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 verifies the reconciliation.

The agency has 1 collection location with no cash drawers. The District Attorneys office does not accept cash. In the DA's office, the office manager receives the check payments, then makes daily deposits and posts the receipts to the accounting software. At the end of the month, the office manager reconciles the bank accounts and the District Attorney reviews them. All posting to the accounting software is done at the DA's office in Columbia.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

The District Attorney's office does not have employee theft insurance on the employees.

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 statement 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.

The District Attorney does not use pre-numbered receipts. Deposit documentation was traced to the supporting documentation for the deposits. The deposit slips selected were traced to the bank statement. The deposits were traced to the posting in the Quickbooks accounting software. Deposits from DA office are made daily.

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).

Agency provided a complete list of locations that process payments and represented that the list was complete.

- 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.

The Thirty-Seventh Judicial District Attorney does not use purchase orders or requisitions. The employees initiate purchases and the District Attorney approves them and then authorizes the purchases. Of the disbursements selected to be tested, all were processed with all of the required support. The office manager adds all new vendors with the approval of the District Attorney. The office manager prepares all invoices and gives them to the District Attorney who approves all invoices. The office manager enters all invoices into the quickbooks accounting system and initiates the checks. The District Attorney signs all checks. The office manager mails all check payments. The District Attorney reviews the financial reports and all invoices.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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

All disbursements selected to be tested had the proper support documentation. The office manager prepares all invoices and gives to the District Attorney who approves the disbursements. The office manager initiates all checks and the District Attorney signs all checks. The office manager reconciles all bank statements and the District Attorney reviews the reconciliations. The District Attorney reviews financial reports and invoices.

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.

The agency provided me with a certified statement that there are no active credit cards, or fuel cards, etc.

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

The District Attorney does not have any credit card, debit cards or fuel cards.

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.

The District Attorney does not have any credit card, debit cards or fuel cards.

TRAVEL AND EXPENSE REIMBURSEMENT

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:

The agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete. Randomly selected 5 reimbursements and examined proper support for all reimbursements - no exceptions noted..

- A) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
- 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 each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The agency has written policies or procedures for travel. Several employees had travel reimbursements so 5 reimbursements were selected to be tested against the policy - no exceptions were noted. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. The District Attorney reviews and approves all travel reimbursements.

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:

Agency provided a certified statement that there were 2 contracts in effect during the test period.

- A) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- B) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- C) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented.).
- 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 the invoice and related payment agreed to the terms and conditions of the contract.

Agency provided a certified statement that there were 2 contracts in effect during the test period. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the District Attorney's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the District Attorney.

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.

Agency provided a certified list of all employees with their authorized salaries. I randomly selected 5 employees and agreed them to authorized salaries.

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

- A) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- B) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
- C) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- D) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, none of the employees that are eligible to earn leave time documented their leave time taken. The agency does not track leave time earned and used. The employees are not allowed to accumulate sick leave time and carry forward. The 5 employees of the District Attorney that were chosen to be tested were paid in accordance with the terms and conditions of their employment. All changes to the salaries of the 5 employees chosen were approved by the District Attorney in writing.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

The agency provided a certified list noting that 2 employees were terminated during the test period. These two employees were randomly selected to be tested. They were not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

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.

During testing of the agency it was determined that the Thirty-Seventh Judicial District Attorney is submitting payroll tax, retirement contributions, and required forms by the required deadlines. The payroll company that was hired to prepare retirement reports failed to change the new employer rates so therefore incorrect employer amounts were not submitted by the agency. This amount is included in the accounts payable in the audit.

ETHICS (EXCLUDING NONPROFITS)

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management and:

- A) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- B) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethic policy during the fiscal period, as applicable.

Agency provided support for ethics training for the 5 employees. There were no changes to the ethics policy during the fiscal period.

DEBT SERVICE

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

The Thirty-Seventh Judicial District Attorney had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

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).

The Thirty-Seventh Judicial District Attorney had no outstanding debt during the fiscal period.

OTHER

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.

The Thirty-Seventh Judicial District Attorney has no known misappropriation of funds during the test 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.

I observed the fraud hotline notice posted on the premises.

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 the 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.

I performed the procedure and discussed the results with management. It appears agency is in compliance with attributes above.

SEXUAL HARASSMENT

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe

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

The agency provided support for sexual harassment training for the 5 employees randomly selected to be tested.

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

The agency did not have the sexual harassment policy posted on the premises.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344;

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

For the current fiscal period the District Attorney did not prepare an annual report for the test period. The agency did not have any complaints noted during the test period.

I was engaged by Thirty-Seventh Judicial District Attorney to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Thirty-Seventh Judicial District Attorney and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Mary Jo Finley, CPA
June 9, 2022



BRIAN E. FRAZIER
DISTRICT ATTORNEY
P.O. BOX 839
COLUMBIA, LOUISIANA 71418

June 9, 2022

State of Louisiana
THIRTY-SEVENTH JUDICIAL DISTRICT
OFFICE OF
District Attorney

MAIN OFFICE (318) 649-7410
CHILD SUPPORT (318) 649-5188
CRIME STOPPERS (318) 649-3700
FAX (318) 649-5985

THOMAS W. "WES" BURNS
ASSISTANT DISTRICT ATTORNEY

DONALD D. MCKEITHEN, JR.
ASSISTANT DISTRICT ATTORNEY

Louisiana Legislative Auditor
1600 North 3rd Street
PO Box 94397
Baton Rouge LA 70804

RE: Response to Statewide Agreed Upon Procedures

#3 Normally, all bank reconciliations are completed within 30 days of receipt of bank statements. Due to an update to the computer, for me to reconcile bank statements, I found I had to undo several months of past reconciliations to find a correct current ending balance. Not realizing I needed to save both printouts of reconciliations, I discarded the first run of reports and kept the new copies. In the future, if this were to occur, I will keep all copies of reports. I am in the process of cleaning up items of more than 12 months or older.

#5 Due to the size of this office, it is not financially feasible to hire enough employees to segregate the responsibilities to individual persons pertaining to the processing of funds taken into this office for recording, depositing, disbursing and reconciling funds.

#6 We do not accept Cash. Due to size of office, it is not financially feasible to carry theft insurance.

#17 In the past, time earned and used has not been manually recorded due to the size of the office but has been monitored. In the future, time sheets and leave records will be kept for tracking.

#19 Payroll is outsourced and the employer retirement was not updated to correct percentage. In the future, all payroll reports will be monitored.

#27 Sexual Harassment Policy and Complaint procedure is being posted conspicuous place.

#28 We were unaware that a report was to be made. In the future, this will be done by February 1st of each year. However, this office had no complaints to report in 2021.

Brian E. Frazier, District Attorney