

**ACADIANA CRIMINALISTICS  
LABORATORY COMMISSION**

**FINANCIAL REPORT**

**DECEMBER 31, 2020**

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## INDEPENDENT AUDITORS' REPORT

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

### *Report on the Financial Statements*

We have audited the accompanying basic financial statements of the governmental activities and the major fund of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Acadiana Criminalistics Laboratory Commission as of December 31, 2020, and the respective change in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule and notes to the budgetary comparison schedule, on pages 28 and 29, the schedules of proportionate share of the net pension liability (asset) on page 30 and the schedules of pension contributions on page 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other information***

The schedule of compensation, benefits and other payments to agency head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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*, we have also issued our report dated June 29, 2021, on our consideration of the Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and on compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Acadiana Criminalistics Laboratory Commission's internal control over financial reporting and compliance.

*Broussard Poche', JEP*

Lafayette, Louisiana  
June 29, 2021

GOVERNMENT-WIDE FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## STATEMENT OF NET POSITION

December 31, 2020

## ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

## ASSETS

Cash	\$ 541,598
Investments	1,246
Due from other governmental agencies	390,307
Flood reimbursement receivable	7,770
Prepaid expenses	457
Capital assets:	
Non-depreciable	93,529
Depreciable, net	<u>565,134</u>
Total assets	<u>\$ 1,600,041</u>

## DEFERRED OUTFLOWS OF RESOURCES

Pension contributions subsequent to plan measurement	\$ 191,062
Change in proportionate share of pension plan from prior year	10,521
Change in assumptions	<u>170,144</u>
Total deferred outflows of resources	<u>\$ 371,727</u>

Total assets and deferred outflows of resources

\$ 1,971,768

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

## LIABILITIES

Accounts payable	\$ 21,890
Accrued liabilities	86,680
Long-term liabilities:	
Portion due or payable within one year –	
Accrued compensated absences	26,885
Portion due or payable after one year –	
Accrued compensated absences	895
Net pension liability	<u>12,183</u>
Total liabilities	<u>\$ 148,533</u>

## DEFERRED INFLOWS OF RESOURCES

Difference between actual and projected earnings of pension plan assets	\$ 456,664
Difference between expected and actual experience	<u>109,060</u>
Total deferred inflows of resources	<u>\$ 565,724</u>

## NET POSITION

Net investment in capital assets	\$ 658,663
Unrestricted	<u>598,848</u>
Total net position	<u>\$ 1,257,511</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 1,971,768</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2020

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>for Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Change in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental activities:					
Public safety	<u>\$ 2,750,247</u>	<u>\$ 2,213,973</u>	<u>\$ 249,098</u>	<u>\$ 37,813</u>	<u>\$ (249,363)</u>
		General revenues:			
					\$ 328
					<u>21,868</u>
					<u>\$ 22,196</u>
					\$ (227,167)
					<u>1,484,678</u>
					<u>\$ 1,257,511</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BALANCE SHEET  
GOVERNMENTAL FUND  
December 31, 2020

ASSETS	<u>General Fund</u>
Cash	\$ 541,598
Investments	1,246
Due from other governmental agencies	390,307
Flood reimbursement receivable	7,770
Prepaid expenses	<u>457</u>
Total assets	<u>\$ 941,378</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 21,890
Accrued liabilities	<u>86,680</u>
Total liabilities	<u>\$ 108,570</u>
<b>FUND BALANCE</b>	
Nonspendable –	
Prepaid expenses	\$ 457
Unassigned	<u>832,351</u>
Total fund balances	<u>\$ 832,808</u>
Total liabilities and fund balances	<u>\$ 941,378</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION

December 31, 2020

Total fund balance – governmental funds		\$ 832,808
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. Those assets consist of:		
Land	\$ 43,111	
Construction in progress	50,418	
Building and improvements, net	394,050	
Furniture, fixtures and equipment, net	<u>171,084</u>	658,663
Long-term liabilities, including accrued compensated absences and retirement obligations, applicable to the Commission's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (assets), both current and long-term, are reported in the statement of net position.		
Those long-term liabilities (assets) consist of:		
Compensated absences	\$ (27,780)	
Net pension asset (liability)	<u>(12,183)</u>	(39,963)
Deferred outflows and inflows of resources related to pensions and applicable to future periods and, therefore, are not reported in the funds:		
Pension contributions subsequent to plan measurement	\$ 191,062	
Change in proportionate share of pension plan from prior year	10,521	
Changes in assumptions	170,144	
Difference between actual and projected earnings of pension plan assets	(456,664)	
Difference between expected and actual experience	<u>(109,060)</u>	<u>(193,997)</u>
Total net position of governmental activities		<u>\$ 1,257,511</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
GOVERNMENTAL FUND  
For the Year Ended December 31, 2020

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 286,911
Charges for services	2,213,973
Investment earnings	328
Miscellaneous	<u>21,868</u>
Total revenues	<u>\$ 2,523,080</u>
Expenditures:	
Current –	
Public safety	\$ 2,613,322
Capital outlay	<u>150,384</u>
Total expenditures	<u>\$ 2,763,706</u>
Net change in fund balance	\$ (240,626)
Fund balance, beginning	<u>1,073,434</u>
Fund balance, ending	<u>\$ 832,808</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
 TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended December 31, 2020

Net change in fund balance – governmental fund		\$ (240,626)
The change in net position reported for governmental activities in the statement of activities is different because:		
The governmental fund reports capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 150,384	
Depreciation expense	<u>(112,981)</u>	37,403
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in the governmental fund		
Increase in accrued compensated absences for the current period.		1,100
The effect of net pension liability, deferred outflow of resources and deferred inflows of resources related to changes in the net pension obligation:		
Commission's pension contributions for the fiscal year ended December 31, 2020 which were made after the measurement date of the net pension liability	\$ (185,340)	
Cost of benefits earned net of employee contributions (pension expense)	<u>160,296</u>	\$ (25,044)
Change in net position of governmental activities		<u>\$ (227,167)</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

### NOTES TO FINANCIAL STATEMENTS

#### Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission (the "Commission") have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The significant accounting and reporting policies and practices used by the Commission are described below.

#### Reporting entity:

The Commission was created in accordance with Louisiana Revised Statute 40:2267.1. The Commission is governed by a 21 member Board of Commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriffs, district attorneys, and one council/police jury member appointed by the parish councils/police juries of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary, and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigation.

The operations of the Commission are administered through a director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southwest Louisiana parishes enumerated above with operations located in Iberia Parish.

#### Basis of presentation:

The Commission's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

#### Government-wide financial statements –

The government-wide financial statements include the statement of net position and the statement of activities of the Commission. These statements include the financial activities of the overall government. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions.

In the government-wide statement of net position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Commission's net position is reported in two parts - net investment in capital assets and unrestricted.

The government-wide statement of activities reports both the gross and net cost of the Commission's function. The function is also supported by general government revenues (investment income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital specific grants.

The net cost (by function) is normally covered by general revenue (intergovernmental revenues, interest income, etc.).

## NOTES TO FINANCIAL STATEMENTS

The government-wide focus is more on the sustainability of the Commission as an entity and the change in the Commission's net position resulting from the current year's activities.

### Fund financial statements –

The fund financial statements provide information about the Commission's funds. The emphasis of fund financial statements is on major governmental funds. The Commission has only one fund, its General Fund. The General Fund is the Commission's general operating fund. It is used to account for all of the financial resources of the Commission.

### Basis of accounting:

#### Government-wide financial statements –

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

#### Fund financial statements –

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All receivables collected within 60 days after year end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences and the net pension liability, which are not accrued, and principal and interest on general long-term debt, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt are reported as other financing sources in governmental funds.

### Cash and investments:

Cash consists of amounts in demand deposit accounts for the Commission and short-term investments.

Investments include amounts invested in Louisiana Asset Management Pool, Inc. (LAMP). State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. LAMP is a local government investment pool initiated by the Louisiana Treasurer's office and invests its assets only in securities and other obligations that are permissible under Louisiana State law for local governments.

## NOTES TO FINANCIAL STATEMENTS

### Capital assets:

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

In the government-wide financial statements, property, plant, and equipment are accounted for as capital assets. All capital assets are valued at cost or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation on all capital assets, excluding land and improvements, is calculated on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and improvements	5 - 39
Furniture, fixtures, and equipment	5 - 7

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

### Compensated absences:

Employees of the Commission earn vacation pay at the rate of 4 to 12 hours per month. With the exception of the Director, employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above 40 hours is automatically converted to sick leave. The Director's carryforward hours are unlimited. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

In the government-wide statements, the Commission accrues accumulated unpaid vacation leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. No compensated absences liability is recorded in the governmental fund financial statements.

### Deferred outflows/inflows of resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.



## NOTES TO FINANCIAL STATEMENTS

### Net position flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

### Fund balance flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### Equity classifications:

#### Government-wide statements –

Equity is classified as net position and displayed in two components:

- a. Net investment in capital assets – consists of capital assets net of accumulated depreciation less any associated debt.
- b. Unrestricted net position – all other net position that do not meet the definition of “net investment in capital assets.”

The Commission has no restricted net position as of December 31, 2020.

#### Fund statements –

The Commission has adopted GASB Statement 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts

## NOTES TO FINANCIAL STATEMENTS

cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Note 2. Cash and Investments

#### Cash:

**Custodial Credit Risk** – The custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may result in a loss of those assets. The Commission's policy to ensure that there is no exposure to this risk is to require the financial institutions to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. At December 31, 2020, the carrying amount of the Commission's demand deposits held with a local bank was \$541,598 and the bank balance was \$539,320. Of the bank balance, \$250,000 was secured from risk by federal deposit insurance and remainder by pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 Commission that the fiscal agent has failed to pay deposited funds upon demand.

**Interest Rate Risk** – As a means of limiting its exposure to fair value losses arising from rising interest rates, the Commission will only invest in the following: (1) direct United States Treasury obligations, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States or guaranteed by United States government instrumentalities, (3) direct security repurchase agreements of any federal bank entry only securities, (4) time certificates of deposit, and (5) mutual trust fund institutions which are registered with the Securities and Exchange Commission which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, limited to 25% of the monies considered available for investment.

## NOTES TO FINANCIAL STATEMENTS

**Custodial Credit Risk** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission requires all investments to be in the Commission's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Commission. Accordingly, the Commission had no custodial credit risk related to its investments at December 31, 2020.

**Credit Risk/Concentration of Credit Risk** - Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Commission limits investments to fully insured and/or fully-collateralized certificates of deposits and investment in the Louisiana Asset Management Pool (LAMP).

The LAMP is an investment pool established as a cooperative endeavor to enable the public entities of the State of Louisiana to aggregate funds for investment; the LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. The LAMP is operated by a non-profit corporation, Louisiana Asset Management Pool, Inc., whose officers include the President, normally the Treasurer of the State of Louisiana, and a Secretary/Treasurer who is charged with the day-to-day operations of the program. LAMP, Inc. is governed by a Board of Directors consisting of nine to fourteen members elected each year by the participating entities.

The LAMP is intended to improve administrative efficiency and increase investment yield of participating public entities. The LAMP's portfolio securities are valued at market value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds, although LAMP is not a money market fund and has no obligation to conform to this rule. The investment objectives of the LAMP are to preserve capital and protect principal, maintain sufficient liquidity, provide safety of funds and investments, and maximize the return on the pool. The LAMP seeks to maintain a stable net asset value of \$1.00 per unit, but there can be no assurance that LAMP will be able to achieve this objective.

The dollar weighted average portfolio maturity of the LAMP assets is restricted to not more than 60 days and consists of no securities with a maturity in excess of 397 days. The LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in the LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by the LAMP and the fair value of the position of the pool is the same as the value of the pool shares. LAMP is rated AAAm by Standard & Poor's. The total amount invested in LAMP at December 31, 2020 was \$1,246.

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets

Capital assets activity for the year ended December 31, 2020 is as follow:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated –				
Land	\$ 43,111	\$ -	\$ -	\$ 43,111
Construction in progress	<u>-</u>	<u>50,418</u>	<u>-</u>	<u>50,418</u>
Total capital assets not being depreciated	<u>\$ 43,111</u>	<u>\$ 50,418</u>	<u>\$ -</u>	<u>\$ 93,529</u>
Capital assets being depreciated –				
Building and improvements	\$ 945,010	\$ 8,509	\$ -	\$ 953,519
Furniture, fixtures and equipment	2,165,411	91,457	-	2,256,868
Vehicles	<u>15,353</u>	<u>-</u>	<u>-</u>	<u>15,353</u>
Total capital assets being depreciated	<u>\$ 3,125,774</u>	<u>\$ 99,966</u>	<u>\$ -</u>	<u>\$ 3,225,740</u>
Less accumulated depreciation for –				
Building and improvements	\$ (534,418)	\$ (25,051)	\$ -	\$ (559,469)
Furniture, fixtures and equipment	(1,997,854)	(87,930)	-	(2,085,784)
Vehicles	<u>(15,353)</u>	<u>-</u>	<u>-</u>	<u>(15,353)</u>
Total accumulated depreciation	<u>\$ (2,547,625)</u>	<u>\$ (112,981)</u>	<u>\$ -</u>	<u>\$ (2,660,606)</u>
Total capital assets being depreciated, net	<u>\$ 578,149</u>	<u>\$ (13,015)</u>	<u>\$ -</u>	<u>\$ 565,134</u>
Governmental activities capital assets, net	<u>\$ 621,260</u>	<u>\$ 37,403</u>	<u>\$ -</u>	<u>\$ 658,663</u>

Depreciation expense was charged to functions as follows:

Public safety	<u>\$ 112,981</u>
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Note 4. Long-Term Liabilities

During the year ended December 31, 2020, the following changes occurred in the liabilities reported as long-term liabilities:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amount due In One Year</u>
Net pension liability	\$ 1,123,886	\$ -	\$ 1,111,703	\$ 12,183	\$ -
Compensated absences	<u>28,880</u>	<u>-</u>	<u>1,100</u>	<u>27,780</u>	<u>26,885</u>
Total long-term liabilities	<u>\$ 1,152,766</u>	<u>\$ -</u>	<u>\$ 1,112,803</u>	<u>\$ 39,963</u>	<u>\$ 26,885</u>

## NOTES TO FINANCIAL STATEMENTS

Note 5. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 2020.

Note 6. Pension Plan

Substantially, all of the employees of the Commission are members of the Parochial Employees' Retirement System of Louisiana.

Plan description:

The Parochial Employees' Retirement System of Louisiana (the "System") is a cost-sharing multiple employer public employee retirement system established and provided for by R.S. Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana. The System is controlled and administered by a separate Board of Trustees.

The System provides retirement benefits to employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Employees of the Commission are members of Plan A.

Eligibility:

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

As of January 1997, elected officials, except coroners, justices of the peace and parish presidents may no longer join the Retirement System.

Retirement benefits:

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

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with a 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.

## NOTES TO FINANCIAL STATEMENTS

For employees hired after January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 62 with ten (10) of creditable service.
3. Age 67 with seven (7) years of creditable service.

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

For employees hired prior to January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 60 with a minimum of ten (10) years of creditable service.
3. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 62 with ten (10) of creditable service.
3. Age 67 with seven (7) years of creditable service.

Generally, the monthly amount of the retirement allowance for 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.

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

Survivor benefits:

Upon death of any member of Plan A with five (5) or more years of creditable service, who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage if the remarriage occurs before age 55.

## NOTES TO FINANCIAL STATEMENTS

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

### Deferred Retirement Option Plan (DROP) benefits:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return, or at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

### Disability benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or an amount equal to

## NOTES TO FINANCIAL STATEMENTS

what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

### Cost of living increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

### Contributions and reserves:

#### Contributions -

Contributions for all members are established by statute at 9.5% of compensation for Plan A members and 3.0% of compensation for Plan B. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2018, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A and 7.01% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2018 was 11.50% for Plan A and 7.50% for Plan B.

According to state statute, the System also receives  $\frac{1}{4}$  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-contributing entities.

### Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions:

At December 31, 2020, the Employer reported a liability of \$12,183 for its proportionate share of the net pension liability. The net pension asset was measured as of December 31, 2019 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Agency's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Commission's proportion was .258792% of Plan A, which was an increase of .005571% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Agency recognized pension expense of \$240,587, including the employer's amortization of the change in proportionate share and differences between employer contributions and proportionate share of contributions, \$4,557.



NOTES TO FINANCIAL STATEMENTS

At December 31, 2020, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and projected earnings of pension plan assets	\$ -	\$ 456,664
Change in proportionate share from prior year	10,521	-
Change in assumption	170,144	-
Differences between expected and actual experience	-	109,060
Employer contributions subsequent to the measurement date	<u>191,062</u>	<u>-</u>
	<u>\$ 371,727</u>	<u>\$ 565,724</u>

That portion of the deferred outflow of resources reported above in the amount of \$191,062 results from Commission contributions to the retirement system subsequent to the measurement date, and will be recognized as a reduction of the net pension asset in the year ended December 31, 2020 when the net pension asset measurement date will be December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase in pension expense as follows:

Year Ended:	
2021	(83,147)
2022	(110,121)
2023	13,803
2024	<u>(205,594)</u>
	<u>\$ (385,059)</u>

Actuarial assumptions:

The net pension asset was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. A summary of the actuarial methods and assumptions used in determining the total pension asset as of December 31, 2019 are as follows:

Valuation date:	December 31, 2019
Actuarial cost method:	Entry Age Normal Cost
Investment rate of return:	6.50%, net of investment expense, including inflation
Estimated remaining service lives:	4 Years
Mortality:	Mortality rates based on the 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
Salary increases:	4.75%
Inflation rate:	2.40%

## NOTES TO FINANCIAL STATEMENTS

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PERSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 7.18% for the year ended December 31, 2019.

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, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real estate	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected arithmetic nominal return		7.18%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of the study, mortality for employees was set to equal the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

NOTES TO FINANCIAL STATEMENTS

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate:

The following presents the Employer's proportionate share of the net pension liability using the discount rate of 6.50%, as well as what the Employer's proportionate share of the net pension obligation would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer's proportionate share of the net pension liability	\$ 1,316,706	\$ 12,183	\$ (1,080,983)

Pension plan fiduciary net position:

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, [www.persla.org](http://www.persla.org). 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 audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.lla.state.la.us](http://www.lla.state.la.us).

Note 7. Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at December 31, 2020:

State of Louisiana:	
Federal pass-through grant funds	\$ 155,308
Court costs due from various courts	234,999
	\$ 390,307

Note 8. Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission purchases commercial insurance to cover any claims related to these risks.

Note 9. Contingent Liabilities

The Commission receives grants for specific purposes that are subject to review and audit by the agencies providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

## NOTES TO FINANCIAL STATEMENTS

### Note 10. Federal Emergency Management Agency Disaster Assistance

As the result of historical rainfalls in August 2016, the Crime Lab facility took in 3 inches of flood waters and a back-up sewerage and other contaminants during the event. As a result of the flooding that took place, a massive clean-up and mold remediation took place, as well as the replacement of battery back-ups for computer work stations and some computer equipment. Also lost were some office and laboratory supplies. The facility was not insured for flood damages. The Commission applied for and received disaster assistance from the Federal Emergency Management Agency (FEMA) for partial reimbursement for costs associated with the clean-up and mold remediation. For the year ended December 31, 2020, the Commission estimates the amount of assistance from FEMA to be \$7,770, of which all is included as a receivable in the statement of net position and fund balance sheet.

### Note 11. New Crime Laboratory, Planning, Design, Construction and Equipment Project

The Capital Outlay Act requires that appropriations for Non-State Entities such as the Commission be administered by the Louisiana State Division of Administration, Office of Facility Planning and Control, under a Cooperative Endeavor Agreement. This Cooperative Endeavor Agreement between the State of Louisiana and the Commission was executed on February 18, 2019. The proposed construction costs of a new crime laboratory is \$13,267,870. The Commission would be responsible for providing 25% in matching funds per the capital outlay requirements.

As of December 31, 2021, the Commission had an open engineering contract for this project with a remaining commitment in the amount of \$1,210,030.

### Note 12. Coronavirus Pandemic

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and business. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical areas in which the Commission operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Commission. Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

REQUIRED SUPPLEMENTARY INFORMATION

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental – federal and state grants	\$ 486,604	\$ 249,208	\$ 286,911	37,703
Charges for services	2,596,205	2,345,543	2,213,973	(131,570)
Investment earnings	590	415	328	(87)
Miscellaneous	<u>36,596</u>	<u>21,768</u>	<u>21,868</u>	<u>100</u>
Total revenues	<u>\$3,119,995</u>	<u>\$2,616,934</u>	<u>\$2,523,080</u>	<u>\$ (93,854)</u>
<b>Expenditures:</b>				
Current –				
Public safety:				
Personnel costs	\$1,902,627	\$1,845,954	\$1,833,820	\$ 12,134
Workers' compensation	16,750	6,587	6,363	224
Travel and training	20,882	31,654	34,760	(3,106)
Printing	1,137	348	268	80
Telephone and utilities	52,465	47,474	53,390	(5,916)
Equipment rental	35,472	30,375	28,765	1,610
Repairs and maintenance	85,477	84,582	80,044	4,538
Insurance	43,363	43,363	46,296	(2,933)
Office supplies	15,587	17,720	17,543	177
Postage and shipping	1,664	799	1,205	(406)
Lab supplies	380,354	353,027	257,959	95,068
Vehicle and maintenance supplies	2,839	2,090	1,411	679
Professional services	54,950	54,295	48,262	6,033
DNA services	9,489	11,325	11,325	-
Grant expenditures	184,120	184,120	183,022	1,098
Other	10,335	9,379	8,889	490
Capital outlay	<u>302,484</u>	<u>65,088</u>	<u>150,384</u>	<u>(85,296)</u>
Total expenditures	<u>\$3,119,995</u>	<u>\$2,788,180</u>	<u>\$2,763,706</u>	<u>\$ 24,474</u>
Net change in fund balance	\$ -	(171,246)	\$ (240,626)	\$ (69,380)
Fund balance, beginning	<u>1,073,434</u>	<u>1,073,434</u>	<u>1,073,434</u>	<u>-</u>
Fund balance, ending	<u>\$1,073,434</u>	<u>\$ 902,188</u>	<u>\$ 832,808</u>	<u>\$ (69,380)</u>

See Note to Budgetary Comparison Schedule.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTE TO BUDGETARY COMPARISON SCHEDULE

Note 1. Budgets and Budgetary Accounting

The Acadiana Criminalistics Laboratory Commission follows the procedures detailed below in adopting its budget.

1. The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority.
2. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1.

All budgeted amounts presented as required supplementary information reflect the original budget and the final budget (which has been adjusted for legally authorized revisions during the year).

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULES OF THE PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY (ASSET)

For the Years Ended December 31, 2020, 2019, 2018, 2017, 2016, 2015 and 2014

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Commission's proportion of the net pension liability (asset)	0.258792%	0.253221%	0.238197%	0.233695%	0.227945%	0.245042%	0.276413%
Commission's proportion share of the net pension liability (asset)	\$ 12,183	\$ 1,123,886	\$ (176,801)	\$ 481,298	\$ 600,017	\$ 66,997	\$ 19,643
Commission's covered employee payroll	\$ 1,559,686	\$ 1,640,936	\$ 1,445,587	\$ 1,466,142	\$1,385,942	\$ 1,306,941	\$ 1,384,364
Commission's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.78%	68.49%	-12.23%	32.83%	43.29%	5.13%	1.42%
Plan fiduciary net position as a percentage on the total pension liability	99.89%	88.86%	1.02%	94.15%	92.23%	99.15%	92.49%



## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

## SCHEDULES OF PENSION CONTRIBUTIONS

For the Years Ended December 31, 2020, 2019, 2018, 2017, 2016, 2015 and 2014

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 191,062	\$ 185,340	\$ 166,242	\$ 183,268	\$ 180,173	\$ 189,507	\$ 221,498
Contributions in relation to the contractually required contribution	<u>191,062</u>	<u>185,340</u>	<u>166,242</u>	<u>183,268</u>	<u>180,173</u>	<u>189,507</u>	<u>221,498</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Commission's covered-employee payroll	\$1,559,686	\$1,640,936	\$1,445,587	\$1,466,142	\$1,385,942	\$1,306,941	\$1,384,364
Contributions as a percentage of covered-employee payroll	12.25%	11.29%	11.50%	12.50%	13.00%	14.50%	16.00%

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OTHER SUPPLEMENTARY INFORMATION

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2020

Agency Head: Kevin Ardoin

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 132,958
Benefits – insurance	13,752
Benefits – retirement	16,287
Travel	676
Telephone	<u>1,453</u>
	<u>\$ 165,126</u>

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

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2020, and the related notes to financial statements and have issued our report thereon dated June 29, 2021.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement

amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Commission's internal control and compliance. This report is intended for the information and use of the Acadiana Criminalistics Laboratory Commission, management, others within the entity, federal awarding agencies and pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this communication is not suitable for any other purpose, however, this report is a matter of public record and its distribution is not limited.

*Broussard Poché, LLP*

Lafayette, Louisiana  
June 29, 2021

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended December 31, 2020

We have audited the basic financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 2020, and have issued our report thereon dated June 29, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2020 resulted in an unmodified opinion.

## Section I - Summary of Auditors' Reports

## A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control			
Material weaknesses	_____	Yes	<u>  X  </u> No
Control deficiencies identified that are not considered to be material weaknesses	_____	Yes	<u>  X  </u> None reported
Compliance			
Compliance material to financial statements	_____	Yes	<u>  X  </u> No

## Section II - Financial Statement Findings

No matters are reported.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

SCHEDULE OF PRIOR FINDINGS  
For the Year Ended December 31, 2020

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

None reported.

Section III. Management Letter

The prior year's report did not include a management letter.