
DISTRICT ATTORNEY OF THE TWENTY-FIFTH
JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2022

RICHARD  CPAS

DISTRICT ATTORNEY OF THE TWENTY-FIFTH
JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable Charles Ballay
District Attorney of the Twenty-Fifth Judicial District
Plaquemines Parish, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-Fifth Judicial District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fifth Judicial District as of December 31, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 Twenty-Fifth Judicial District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and 40 and 41, respectively, and the supplementary schedules required by Governmental Accounting Standards Board Statement No. 68 on pages 42 and 43, 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. 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head on page 44, and the Judicial System Funding Schedule – Receiving Entity on page 45 are presented for purposes of additional analysis and are not required part of the basic financial statements. Such information is the responsibility of management and was derived from and related 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 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 the Agency Head, and the Judicial System Funding Schedule – Receiving Entity are fairly stated, in all material respects, in relation to the basic financial statements are a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney'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's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
June 23, 2023

REQUIRED SUPPLEMENTARY INFORMATION (PART 1)

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

As management of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney), Parish of Plaquemines, Louisiana, we present this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2022.

This Management's Discussion and Analysis (MD&A) is designed to provide an objective and easy comprehensive analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide a broad overview of the District Attorney's finances. It is also intended to provide readers with an analysis of the District Attorney's fiscal policies that have been adopted. This section is specifically designed to focus on significant financial issues, provide a broad view of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. All sections of this report should be read and evaluated including the footnotes and the other Required Supplementary Information (RSI) that is provided in addition to this MD&A.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- The District Attorney's program revenues increased from \$1,548,203 for 2021 to \$1,638,309 for 2022, which is due primarily to the District Attorney receiving more on-behalf payments for salaries and benefits from Plaquemines Parish Government and the State of Louisiana during 2022.

The statement of net position and the statement of activities report only one type of activity: governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public and on-behalf payments finance most of these activities.

Our analysis on the next page focuses on the net position of the governmental-type activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to present an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Required Supplementary Information

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements are designed by Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 63, to change the way in which government financial statements are presented. For the first time, concise entity-wide statement of net position and statement of activities are provided to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

The statement of net position provides information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Increases or decreases in net position over time could become a useful indicator of whether the financial position of the District Attorney is improving or weakening.

The statement of activities depicts the change in the District Attorney's net position during the most recent year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

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, 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 are considered governmental funds.

Governmental funds are used to account for the District Attorney's services and are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds, and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information assists in determining whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Since 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. This method provides a better understanding of the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are located on pages 13 and 15.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

Required Supplementary Information

In addition to the basic financial statements and associated notes, this report presents certain required supplementary information. This information can be found beginning on page 40 of this report.

Budgetary Comparison Schedules - The District Attorney adopts a budget for its General Fund and Worthless Checks Collection Fee Fund each fiscal year. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with these budgets.

Schedules Required by GASB Statement No. 68 - The District Attorney participates in two pension plans which are described in Note 6. GASB Statement No. 68 requires schedules showing the District Attorney's proportionate share of the net pension liability and the District Attorney's contributions for each pension plan.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 16 through 39 of this report.

Net Position

The revenues for the year from governmental activities were \$1,653,226 (\$1,638,309 in program revenues and \$14,917 in general revenues), an increase of \$104,535 as compared to the revenues of \$1,548,691 in 2021. This increase is mostly due to the District Attorney receiving more on-behalf payments from other governments during the current year. The interest earned during 2022 was \$14,917 and is a increase of \$14,429 from the previous year's interest earned of \$488. The District Attorney's expenditures for governmental functions were \$1,669,309 for the year, which was an increase of \$101,897 as compared to 2021. The increase in expenditures is primarily due to the office expenditures related to the new District Attorney office.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

CONDENSED STATEMENTS OF NET POSITION

	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 1,065,874	\$ 1,029,924
Net Pension Asset	42,531	12,702
Capital assets, Net of Accumulated Depreciation	147,965	186,192
Total assets	<u>1,256,370</u>	<u>1,228,818</u>
Deferred Outflows of Resources	<u>137,899</u>	<u>101,873</u>
Current Liabilities	2,891	1,561
Noncurrent Liabilities	174,165	29,729
Total Liabilities	<u>177,056</u>	<u>31,290</u>
Deferred Inflow of Resources	<u>68,631</u>	<u>134,736</u>
Net Position		
Net Investment in Capital Assets	147,965	186,192
Restricted	9,700	8,882
Unrestricted	990,917	969,591
Total Net Position	<u>\$ 1,148,582</u>	<u>\$ 1,164,665</u>

The District Attorney's current assets, which includes cash, investments, receivables, and other assets, was \$1,065,874 at December 31, 2022. The District Attorney's investment in capital assets (e.g., equipment, furniture, etc.) was 13% of its net position. There was no related debt used to acquire the assets. The District Attorney uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

The District Attorney's restricted net position was 0.8% of its net position. These restricted amounts relate to the Title IV-D Program and Worthless Checks Collection Fee Fund.

The District Attorney had \$2,891 in outstanding accounts payable and a net pension liability of \$174,165 at December 31, 2022. The unrestricted net position of \$990,917, may be used to defray the District Attorney's ongoing obligations to citizens and creditors.

Deferred outflows and inflows of resources at December 31, 2022, represent amounts calculated as a result of the implementation of GASB Statement No. 68. At the end of the 2022 fiscal year, the District Attorney reported positive balances in net position. The same is true for the prior fiscal year.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

Governmental Activities

The governmental activities of the District Attorney include the general government, commissions on fines and forfeitures, court costs, and federal and state grant funds.

CONDENSED STATEMENTS OF ACTIVITIES

	<u>2022</u>	<u>2021</u>
Revenues	<u>\$ 1,653,226</u>	<u>\$ 1,548,691</u>
Expenditures	<u>1,669,309</u>	<u>1,567,412</u>
Change in net position	<u>\$ (16,083)</u>	<u>\$ (18,721)</u>

The revenues for the year from governmental activities were \$1,653,226 (\$1,638,309 in program revenues and \$14,917 in general revenues), an increase of \$104,535 as compared to the revenues of \$1,548,691 in 2021. This increase is mostly due to the District Attorney receiving more on-behalf payments from other governments during the current year. The interest earned during 2022 was \$14,917. The increase of \$14,429 from the previous year's interest earned of \$488 is due to an increase in interest rates. The District Attorney's expenditures for governmental functions were \$1,669,309 for the year, which was an increase of \$101,897 as compared to 2021. The increase in expenditures is primarily due to the salaries and benefits related to the new District Attorney office.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As of the end of the 2022 fiscal year, the District Attorney's General Fund and the Worthless Checks Collection Fee Fund reported ending fund balances of \$1,057,023 and \$5,960, respectively. The District Attorney retains a reasonable surplus in the General Fund for unforeseen emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions.

Budgetary Highlights

In the General Fund, actual revenues exceeded budgeted by \$428, and budgeted expenditures failed to meet actual expenditures by \$827. In the Worthless Checks Collection Fee Fund, actual revenues were the same as budgeted revenues.

Capital Assets, Depreciation, and Debt Administration

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2022 amounted to \$147,965 (net of accumulated depreciation). This includes equipment and furniture. There was no additions during the current fiscal year. Depreciation expense of \$38,227 was recorded for 2022. More detailed information about the capital assets is presented in Note 4 to the financial statements. At the end of the fiscal year, the District Attorney had no debt outstanding.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2022

Economic Factors and Next Year's Budget

The following factors were considered in preparing the District Attorney's budget for the 2023 fiscal year:

- Budgeted revenues for 2023 are comparable to final budgeted revenues for 2022.
- Budgeted expenditures for 2023 are less than final budgeted expenditures for 2022 primarily due to a budgeted decrease in commissions expenditures.

Contacting the Office's Financial Management

This financial report is designed to provide a general overview of the District Attorney's finances, comply with finance-related laws and regulations, and demonstrate the District Attorney's commitment to public accountability. If you have any questions about this report or would like to request additional financial information, contact the office of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana, 333 F Edward Hebert Blvd. Building 201, Belle Chasse, Louisiana 70037

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FIFTH DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 271,749
Investments - LAMP	746,588
Reveivables	39,883
Other assets	7,654
Net pension asset	42,531
Capital assets, net accumulated depreciation	147,965
Total assets	<u>1,256,370</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pension	<u>137,899</u>
Total deferred outflows of resources	<u>137,899</u>
 <u>LIABILITIES</u>	
Accounts payable	2,891
Net pension liability	174,165
Total liabilities	<u>177,056</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pension	<u>68,631</u>
Total deferred inflows of resources	<u>68,631</u>
 <u>NET POSITION</u>	
Net investment in capital assets	147,965
Restricted	9,700
Unrestricted	990,917
Total net position	<u>\$ 1,148,582</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 1,661,501	\$ 305,173	\$ 1,333,136	\$ (23,192)
LACE	7,808	-	-	(7,808)
Total governmental activities	<u>\$ 1,669,309</u>	<u>\$ 305,173</u>	<u>\$ 1,333,136</u>	<u>(31,000)</u>
<u>GENERAL REVENUES</u>				
				14,917
				<u>14,917</u>
				(16,083)
				<u>1,164,665</u>
				<u>\$ 1,148,582</u>

The accompanying notes are an integral part of this financial statement.

BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Worthless Checks Collection Fee - Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>			
Cash and cash equivalents	\$ 265,789	\$ 5,960	\$ 271,749
Investments - LAMP	746,588	-	746,588
Receivables	39,883	-	39,883
Other assets	7,654	-	7,654
<u>TOTAL ASSETS</u>	1,059,914	5,960	1,065,874
<u>LIABILITIES</u>			
Accounts payable	2,891	-	2,891
<u>TOTAL LIABILITIES</u>	2,891	-	2,891
<u>FUND BALANCES</u>			
Restricted	3,740	5,960	9,700
Unassigned	1,053,283	-	1,053,283
<u>TOTAL FUND BALANCES</u>	1,057,023	5,960	1,062,983
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ 1,059,914	\$ 5,960	\$ 1,065,874

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total governmental fund balances \$ 1,062,983

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported in the funds 147,965

The District Attorney follows the requirement of GASB Statements No. 68 which provides for the recognition of pension obligations. This includes the recognition of related deferred outflows and inflows of resources and net pension liability.

Deferred outflows of resources - related to net pension liability	137,899	
Deferred inflows of resources - related to net pension liability	(68,631)	
Net pension asset	42,531	
Net pension liability	(174,165)	(62,366)

Net position of governmental activities \$ 1,148,582

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Worthless Checks Collection Fee - Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>			
Intergovernmental revenue - On behalf payments	\$ 1,333,136	\$ -	\$ 1,333,136
Fees on fines and forfeitures	41,166	-	41,166
Fees from court costs	137,869	-	137,869
Diversionary program revenues	70,996	-	70,996
Victim/witness/court expense reimbursed	350	-	350
Incentives for child support collections	46,231	-	46,231
Fees for worthless check collections	-	765	765
Intergovernmental revenue - grants	7,796	-	7,796
Interest income	14,864	53	14,917
Total revenues	<u>1,652,408</u>	<u>818</u>	<u>1,653,226</u>
<u>EXPENDITURES</u>			
General government			
Salaries and benefits	1,486,614	-	1,486,614
Office supplies and expenses	9,931	-	9,931
Commissions	24,939	-	24,939
Professional fees	25,445	-	25,445
Retirement contributions	14,272	-	14,272
Seminars, meetings, and travel	12,515	-	12,515
Miscellaneous	15,911	-	15,911
Dues	4,810	-	4,810
Payroll taxes	2,456	-	2,456
Public relations	1,500	-	1,500
LACE	7,808	-	7,808
Grant expense	7,796	-	7,796
Project LEAD	4,609	-	4,609
Total expenditures	<u>1,618,606</u>	<u>-</u>	<u>1,618,606</u>
<u>NET CHANGE IN FUND BALANCE</u>	33,802	818	34,620
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>1,023,221</u>	<u>5,142</u>	<u>1,028,363</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 1,057,023</u>	<u>\$ 5,960</u>	<u>\$ 1,062,983</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Net change in fund balances - total governmental funds	\$	34,620
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		(38,227)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the government fund:

Changes in Net Pension Liability and Related Deferred Amounts		(12,476)
Change in Net Position of Governmental Activities	\$	(16,083)

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies

History and Organization

As provided by Louisiana Revised Statute (R.S.) 16:1, the District Attorney has charge of every criminal prosecution by the state in his district and is the representative of the state before the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana (the Parish).

Basis of Presentation

The accompanying financial statements of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) have been prepared in conformity with accounting principles generally accepted in the United States of America (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. The GASB authoritative guidance is documented in the GASB Codification.

Reporting Entity

The District Attorney of the Twenty-Fifth Judicial District was created by Article V of the Louisiana Constitution of 1974 and Title 16 of the Revised Statutes. The state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is independent from the district court system; therefore, it reports as an independent financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the District Attorney of the Twenty-Fifth Judicial District.

For years beginning after December 15, 1992, GASB Statement No. 14, The Financial Reporting Entity, as amended, is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate), and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying basic financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Government-Wide and Fund Financial Statements

The basic financial statements include both the government-wide (based on the District Attorney as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statement) categorize primary activities as either governmental or business-type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general government, and LACE) which are otherwise being supported by general government revenues (Interest Income). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. The District Attorney does not allocate indirect costs. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. The program revenues must be directly associated with the function or business-type activity.

Program revenues include charges for services. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The remaining net expenses (by function or business-type activity) are normally covered by general revenue (interest income).

The governmental funds' major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which the funds are normally budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the District Attorney of the Twenty-Fifth Judicial District Attorney actual experience conforms to the budgeted fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statement's governmental activities column, a reconciliation is presented on the page following each statement, which explains the adjustments necessary to transform the fund based financial statements into the governmental activities' column of the government-wide presentation.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements (continued)

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District Attorney considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims judgements, are recorded only when payment is due.

Revenues associated with the current fiscal period are all considered to be susceptible to accrual and, so, have been recognized as revenues of the current fiscal period. Ad valorem taxes are considered to be susceptible to accrual when levied. Grant funds are considered to be earned when qualifying expenditures are made and all other grant requirements have been met and, accordingly, when such funds are received, they are recorded as deferred inflows until earned. All other revenue items are considered to be measurable and available only when cash is received by the District Attorney.

Governmental Funds

Governmental funds account for all of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds, both of which are considered major funds:

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

General Fund - The General Fund was established in compliance with R.S. 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be remitted to the District Attorney to defray the necessary expenditures of his office. This fund also includes administrative fees collected within the District Attorney's diversionary program and administrative fees assessed for littering. Additionally, the General Fund of the District Attorney consists of the following:

- \$10 Court Cost - Act 293 - These fees are collected in compliance with R.S. 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.
- \$10 Court Cost - Act 1443 - These fees are collected in compliance with R.S. 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Commercial Bond Forfeitures - These fees are collected in compliance with R.S. 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Criminal Bail Bond Fees - These fees are collected in compliance with R.S. 22:1065.1, which provide that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's Office shall receive twenty-five percent, which is to be used for operating expenses.
- \$7 Criminal Bond Fees - These fees are collected in compliance with R.S. 15:851, which provide that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or from their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Special Asset Forfeitures - These fees are collected in compliance with R.S. 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's Office shall receive twenty percent after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the fund to be used for public purposes, including, but not limited to, use for prosecution, rewards, support, and continuing legal education.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

General Fund (continued)

- Title IV-D Program - This income 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 program is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for Child Support Collections" in the accompanying basic financial statements.

Special Revenue Fund - This fund is used to account for fees, fines, and costs collected for a specified purpose or grant amounts received to be used for specific purposes that deal with the prosecution. The special revenue fund of the District Attorney consists of the following:

- Worthless Checks Collection Fee Fund (Hot Checks) - This fund was established in compliance with R.S. 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used to defray the salaries and expenses of the Office of the District Attorney and may not be used to supplement the salary of the District Attorney.

Budgets and Budgetary Accounting

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

- (1) An office accountant prepares a proposed budget and submits the budget to the District Attorney for approval.
- (2) The District Attorney approves the budget and submits it for public inspection no later than 15 days prior to the beginning of the fiscal year.
- (3) The budget is adopted in an open meeting at least 10 days after public notice and prior to the beginning of the fiscal year.
- (4) Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
- (5) All budgetary appropriations lapse at the end of each fiscal year.
- (6) The budgets are prepared essentially on the modified accrual basis of accounting. Non-cash revenues and expenditures pertaining to on-behalf payments made by other governmental entities are not included in the budget. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Deposits and Investments

Cash includes amounts in demand deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. The District Attorney was in compliance with the deposit and investment laws and regulations at December 31, 2022.

Accounts Receivable

Uncollectible amounts due for accounts receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectability of the particular receivable. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Outstanding balances between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/due from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental column in the government-wide financial statements. 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. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets’ lives are not capitalized.

Capital outlays are recorded as expenditures in the governmental fund financial statements, and they are recorded as assets in the government-wide financial statements to the extent the District Attorney’s capitalization threshold is met.

Furniture and equipment for governmental funds are depreciated using the straight-line method over an estimated useful life of 5-15 years.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Compensated absences

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney. Annual and sick leave awarded to staff members is based on a schedule and guidelines maintained in the District Attorney's Office Manual.

At December 31, 2022, the District Attorney had no accumulated and vested employee leave benefits required to be reported.

Long-Term Obligations

In the government-wide financial statements in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond insurance costs, during the current period.

Fund Equity

Net Position

The government-wide financial statements utilize a net position presentation. Net position is displayed as three components:

Net investment in capital assets represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included in the calculation are related bond premiums and discounts and the deferred outflows or inflows of resources on refunding of bonds.

Restricted net position consists of net position with constraints placed on their use by external groups such as creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted net position represents the net position available for future operations.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District Attorney's policy is to apply restricted net position first.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Governmental Fund Statements

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* - This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. *Restricted* - This component consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District Attorney to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
3. *Committed* - This component consists of amounts 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 which include the District Attorney. Those committed amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.
4. *Assigned* - This component consists of amounts that are constrained by the District Attorney with intent to be used for specific purposes but are neither restricted nor committed. The authority for assigning fund balance is expressed by the District Attorney.
5. *Unassigned* - This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District Attorney's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Deferred Outflows and Inflows of Resources and Pensions

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 and so will not be recognized as an expense or 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 and so will not be recognized as revenue until then.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. Summary of Significant Accounting Policies (continued)

Interfund Transactions

Permanent re-allocation of resources between funds of the District Attorney is classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Use of Estimates

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

Recent Pronouncements –Adopted

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The adoption of the standard had no material impact on the financial statements.

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of Statement No. 87 to reporting periods beginning after June 15, 2021. The adoption of the standard had no material impact on the financial statements.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The requirements of this Statement related to the accounting and financial reporting for Internal Revenue Code Section 457 plans are effective for periods beginning after June 15, 2021. The adoption of these standards did not have a material impact on the financial statements of the District Attorney.

2. Cash and Cash Equivalents

At December 31, 2022, the District Attorney had cash (book balances) totaling \$271,749, which are in demand deposit or interest-bearing demand deposit accounts.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

2. Cash and Cash Equivalents (continued)

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be recovered. At December 31, 2022, the bank balance of the deposits was \$280,328; this balance is secured from risk by the pledge of securities owned by the fiscal agent bank. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the District Attorney and the fiscal agent bank.

Under state law, deposits 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 the amount on deposit with the fiscal agent bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

3. Investments

At December 31, 2022, the District Attorney had investments of \$746,588 in Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in a pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with R.S. 33:2955.

GASB Statement No. 40, Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79, Certain External Investment Pools and Pool Participants. The following facts are relevant for investment pools:

- Credit Risk: LAMP is rated AAA by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments was 45 days, as of December 31, 2022.
- Foreign Currency Risk: Not applicable.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

3. Investments (continued)

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the Securities Exchange Commission as an investment company.

If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

4. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2022, were as follows:

	<u>Balance at</u> <u>December</u> <u>31, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>December</u> <u>31, 2022</u>
Governmental Activities				
Furniture and Equipment	\$ 432,192	\$ -	\$ -	\$ 432,192
Less: Accuulated Depreciation	<u>246,000</u>	<u>38,227</u>	<u>-</u>	<u>284,227</u>
Capital Assets, Net	<u>\$ 186,192</u>	<u>\$ (38,227)</u>	<u>\$ -</u>	<u>\$ 147,965</u>

5. Intergovernmental Agreement

The Plaquemines Parish Government and the District Attorney's Office have an intergovernmental agreement under which all vehicles purchased by the District Attorney's Office are to be treated as a donation or intergovernmental transfer to the Plaquemines Parish Government.

The Plaquemines Parish Government has provided vehicles to the Plaquemines Parish District Attorney's Office for the past thirty years in recognition of its obligation to provide reasonable expenses for the District Attorney's Office.

Due to increasing demands on local government for services over the past several years, the District Attorney's Office used discretionary funding for the purchase of vehicles for use by the District Attorney's Office. These purchases were made by the Plaquemines Parish Government on behalf of the District Attorney's Office, and were made with the express understanding that the Plaquemines Parish Government would take title in its name, insure, and maintain said vehicles, and assign the vehicles to the District Attorney's Office for its exclusive use. Upon normal rotation out of the District Attorney's Office, due to condition and mileage, the vehicle is delivered back to the Plaquemines Parish Government to use or dispose of as it sees fit. For inventory purposes, the vehicles are owned by the

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

5. Intergovernmental Agreement (continued)

Plaquemines Parish Government. As such, depreciation, if any, for said vehicles is recorded by the Plaquemines Parish Government. If the purchase of any vehicle is made with the District Attorney's funds, this will be considered a donation or intergovernmental transfer to the Plaquemines Parish Government.

6. Pension Plans

The District Attorney participates in two cost-sharing, multiple employer and public employees' retirement systems. The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys' Retirement System (LDARS or the System). Other personnel of the District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana, Plan A (PERS or the Parochial System). These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. Following are descriptions of the plans and their respective benefits:

Louisiana District Attorneys' Retirement System

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

The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Plan Description

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Louisiana District Attorneys' Retirement System (continued)

Plan Description (continued)

Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, or age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if they are age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and one-half percent for members covered under the new retirement benefit provisions) of their average final compensation multiplied by the lesser of their actual service (not to be less than fifteen years) or projected continued service to age 60.

Upon the death of a member with less than five years of creditable service, their accumulated contributions and interest thereon are paid to their surviving spouse, if they are married, or to their designated beneficiary, if they are not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic option two benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, their accumulated contributions and interest are paid to their designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Louisiana District Attorneys' Retirement System (continued)

Plan Description (continued)

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit.

In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings. In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the System in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to one-half of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at their option, a lump sum from the account equal to the payments into the account or systematic disbursements from their account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Louisiana District Attorneys' Retirement System (continued)

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2022, the actual employer contribution rate was 9.50%.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys' Retirement System, 2525 Quail Drive, Baton Rouge, Louisiana 70808-9042, or by calling (225) 267-4824.

Contributions totaling \$6,792, \$4,810, and \$2,810 were paid by the District Attorney to the System for the years ended December 31, 2022, 2021, and 2020, respectively.

Parochial Employees' Retirement System of Louisiana

Substantially all other employees of the District Attorney's Office are members of PERS, a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees. The Parochial System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All plan participants of the District Attorney are members of Plan A.

Plan Description

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the Parochial System, except for the District Attorney and assistant district attorneys who are covered by their own retirement plan.

Any member can retire providing they meet 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 minimum of 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 a minimum of thirty (30) years of creditable service
2. Age 62 with a minimum of ten (10) years of creditable service
3. Age 67 with a minimum of seven (7) years of creditable service

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Parochial Employees' Retirement System of Louisiana (continued)

Plan Description (continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3.00% 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.

Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

The Parochial System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Funding Policy

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge parishes. PERS members are required to contribute 9.5% of their annual covered salary. The District Attorney is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered salary for the year ended December 31, 2022. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year.

The District Attorney's contributions to the Parochial System under Plan A for the years ended December 31, 2022, 2021, and 2020 were \$14,272, \$11,857, and \$10,037 respectively.

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

At December 31, 2022, the District Attorney reported liabilities (assets) of \$174,165 and \$(42,531) for its proportionate share of LDARS and PERS, respectively, collective net pension liabilities (assets). The collective net pension liabilities (assets) of the plans were measured on June 30, 2022 and December 31, 2021, for LDARS and PERS, respectively.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The proportionate shares of the net pension liabilities (assets) were based on the District Attorney's long-term shares of contributions to the pension plans relative to the projected contributions of all employers, actuarially determined. At June 30, 2022, the proportion for LDARS was 0.161681% and at December 31, 2021, the proportion for PERS was 0.009029%.

For the year ended December 31, 2022, the District Attorney recognized pension expense of \$12,476. At December 31, 2022, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to its pension from the following sources:

	LDARS		PERS	
	Deferred outflow of resources	Deferred inflow of resources	Deferred outflow of resources	Deferred inflow of resources
Differences between expected and actual experience	\$ 12,318	\$ 5,448	\$ 2,570	\$ 3,082
Net difference between projected and actual earnings on pension plan investments	51,993	-	-	36,788
Changes in assumptions	37,778	-	2,218	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,329	20,039	6,024	3,274
Employer contributions subsequent to measurement date	3,397	-	14,272	-
Total	\$ 112,815	\$ 25,487	\$ 25,084	\$ 43,144

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

In the year ended December 31, 2022, \$17,669 reported as deferred outflows of resources related to pensions resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows of resources and deferred outflows of resources will be recognized in pension expense as follows:

<u>Year</u>	<u>Amortization Amounts</u>		
	<u>LDARS</u>	<u>PERS</u>	<u>TOTAL</u>
2023	\$ 23,336	\$ (5,451)	\$ 17,885
2024	\$ 17,192	\$ (13,610)	\$ 3,582
2025	\$ 17,991	\$ (9,329)	\$ 8,662
2026	\$ 28,809	\$ (3,943)	\$ 24,866

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

A summary of the actuarial methods and assumptions used in determining net pension liabilities is as follows:

	LDARS	PERS
Valuation date	June 30, 2022	December 31, 2021
Actuarial cost method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions		
Expected remaining service lines	5 Years	4 Years
Investment rate of return	6.10%	6.40%
Inflation Rate	2.20%	2.30%
Projected salary increases	2.80%, Merit	2.45%, Merit
Cost-of-living- adjustment	Only those previously granted	Only those previously granted
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale; Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale; Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.	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.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

LDARS Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return was 7.69% for the year ended June 30, 2022.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

	LDARS	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	57.11%	10.57%
Fixed income	30.19%	2.95%
Cash	0.03%	0.00%
Alternative investments	12.67%	6.00%
	100.00%	
Inflation		5.01%
Expected Real Rate of Return		7.69%

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

PERS Investments

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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 7.00% for the year ended December 31, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the Parochial System's target asset allocation as of December 31, 2021 are summarized in the following table:

Asset Class	PERS	
	Target Allocation	Long-Term Expected Real Rate of Return
Equity	33.00%	3.23%
Fixed income	51.00%	0.85%
Real Assets	2.00%	0.11%
Alternative investments	14.00%	0.71%
	<u>100.00%</u>	4.90%
Inflation		<u>2.10%</u>
Expected Real Rate of Return		<u>7.00%</u>

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

6. Pension Plans (continued)

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the District Attorney using the discount rate of 6.10% for LDARS and 6.40% for PERS, as well as what the liability 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:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
District Attorney's Proportionate Share of the LDARS Net Pension Liability (Asset) \$	292,090	\$ 174,165	\$ 75,249
District Attorney's Proportionate Share of the PERS Net Pension Liability (Asset)	7,582	(42,531)	(84,509)

7. Cooperative Endeavor Agreement

The District Attorney of the Twenty-Fifth Judicial District loaned the Plaquemines Parish Courthouse \$95,000 on April 12, 2000. These funds are to be used as local matching funds for the Plaquemines Parish Courthouse Project (the Project). The Plaquemines Parish Courthouse understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District Attorney will close the Project and recommend that the Board of Commissioners return the unspent funds to the District Attorney's Office. The Plaquemines Parish Courthouse acknowledged and agreed that upon receipt of permanent financing for the Project, all funds advanced under this agreement should be returned to the District Attorney's Office.

As of April 12, 2002, the Cooperative Endeavor Agreement with the Plaquemines Parish Courthouse District Attorney was extended for an additional two years. During 2004, the Cooperative Endeavor Agreement expired, but was renewed on a month-to-month basis.

The Plaquemines Parish Courthouse District is in the process of determining if any additional buildings should be obtained for use by the Courts of Plaquemines Parish. Once a decision is made, the Plaquemines Parish Courthouse will either reimburse the remaining funds back to the District Attorney or use the funds to build such. As of December 31, 2022, the District Attorney decreased the receivable to the estimated recovery from the Plaquemines Parish Courthouse to \$18,910.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

8. Expenditures of the District Attorney Not included in the Financial Statements

The accompanying basic financial statements do not include certain expenditures of the District Attorney paid out of the funds of criminal court, the parish governing authority, or paid directly by the State.

The accompanying basic financial statements do not include certain expenditures of the District Attorney which are paid out of the funds of the Plaquemines Parish Government. These expenditures include telephone, utilities, and other operating expenditures of the District Attorney. This information is available at the Baton Rouge office of the Louisiana Legislative Auditor and online at the Louisiana Legislative Auditor's website.

9. Federal Grant Income and Expenditures of the District Attorney Not included in the Financial Statements

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial District are accounted for on the financial statements of the Plaquemines Parish Government. The following grant payments were received during the year ended December 31, 2022:

<u>Project ID</u>	<u>Project Period</u>	<u>Amount</u>
DIST25	12/01/2021 - 11/30/2022	\$ 30,000
5022A	10/01/2021 - 9/30/2022	\$ 22,438

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

10. On-Behalf Payments for Salaries and Fringe Benefits

In accordance with governmental accounting standards, the District Attorney of the Twenty-Fifth Judicial District recognizes on-behalf payments made by the Plaquemines Parish Government and the State of Louisiana. Salaries, wages, and related benefits of individuals working for the District Attorney are paid by Plaquemines Parish. The District Attorney recognizes these payments as revenue and corresponding expenses/expenditures in the basic financial statements.

For the year ended December 31, 2022, the District Attorney recorded on-behalf payments from the following sources:

Plaquemines Parish Government	
Salaries	\$ 728,496
Insurance	190,615
Retirement	77,564
Other Benefits	9,146
Total	<u>1,005,821</u>
State of Louisiana	
Salaries	298,918
Retirement	<u>28,397</u>
Total	<u>327,315</u>
Total (All Sources)	<u>\$ 1,333,136</u>

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<u>REVENUES</u>				
Program Revenues				
Fees on fines and forfeitures	\$ 50,000	\$ 67,550	\$ 41,166	\$ (26,384)
Fees from court costs	96,000	110,915	137,869	26,954
Diversionary program revenues	63,500	71,166	70,996	(170)
Senior citizen day revenues	-	650	350	(300)
Victim/witness/court expense reimbursed	200	-	-	-
Incentives for child support collections	40,777	46,504	46,231	(273)
Intergovernmental revenue - grants	30,000	7,796	7,796	-
Interest income	550	14,263	14,864	601
Total revenues	<u>281,027</u>	<u>318,844</u>	<u>319,272</u>	<u>428</u>
<u>EXPENDITURES</u>				
Salaries and benefits				
Salaries and benefits	156,000	153,512	153,478	(34)
Office supplies and expenses	18,500	10,144	9,931	(213)
Commissions	23,200	35,283	24,939	(10,344)
Professional fees	19,000	25,445	25,445	-
Retirement contributions	10,000	14,272	14,272	-
Seminars, meetings, and travel	10,000	12,861	12,515	(346)
Miscellaneous	3,000	4,839	15,911	11,072
Dues	5,160	4,860	4,810	(50)
Payroll taxes	2,400	2,646	2,456	(190)
Public relations	1,000	1,500	1,500	-
LACE	17,000	8,565	7,808	(757)
Project L.E.A.D	300	4,564	4,609	45
Victim/Witness/Court Expense	200	10	-	(10)
Grant expense	14,000	7,796	7,796	-
Capital outlay	13,000	-	-	-
Total Expenditures	<u>292,760</u>	<u>286,297</u>	<u>285,470</u>	<u>(827)</u>
<u>NET CHANGE IN FUND BALANCE</u>	(11,733)	32,547	33,802	1,255
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>1,023,221</u>	<u>1,023,221</u>	<u>1,023,221</u>	
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,011,488</u>	<u>\$ 1,055,768</u>	<u>\$ 1,057,023</u>	

NOTE TO BUDGETARY COMPARISON SCHEDULE

NOTE 1 - Budget-to-Actual Reconciliation

The District Attorney budgets for revenues and expenditures that flow through its office. Amounts pertaining to on-behalf payments made by other governments entities are not considered in the District Attorney's annual budget.

See Independent Auditor's Report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT PLAQUEMINES PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - WORTHLESS CHECKS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<u>REVENUES</u>				
Program Revenues				
Fees for Worthless Checks Collection	\$ 1,000	\$ 765	\$ 765	\$ -
Interest Income	-	53	53	-
Total Revenues	<u>1,000</u>	<u>818</u>	<u>818</u>	<u>-</u>
<u>EXPENDITURES</u>				
Project L.E.A.D	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	1,000	818	818	-
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>5,142</u>	<u>5,142</u>	<u>5,142</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 6,142</u>	<u>\$ 5,960</u>	<u>\$ 5,960</u>	<u>\$ -</u>

NOTE TO BUDGETARY COMPARISON SCHEDULE

NOTE 1 - Budget-to-Actual Reconciliation

The District Attorney budgets for revenues and expenditures that flow through its office. Amounts pertaining to on-behalf payments made by other governments entities are not considered in the District Attorney's annual budget.

See Independent Auditor's Report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA
SCHEDULE OF THE DISTRICT ATTORNEY'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2022

	LDARS							PERS						
	2022	2021	2020	2019	2018	2017	2016	2022	2021	2020	2019	2018	2017	2016
District Attorney's Proportionate of the Net Pension Liability	0.161681%	0.166998%	0.192432%	0.141095%	0.119824%	0.127161%	0.133710%	0.009029%	0.007245%	0.007297%	0.007374%	0.007559%	0.008742%	0.011143%
District Attorney's Proportionate of the Net Pension Liability (Asset)	\$ 174,165	\$ 29,729	\$ 152,457	\$ 45,391	\$ 38,558	\$ 34,298	\$ 25,593	\$ (42,531)	\$ (12,703)	\$ 344	\$ 32,728	\$ (5,611)	\$ 18,004	\$ 29,332
District Attorney's Covered Payroll	\$ 104,049	\$ 103,068	\$ 103,604	\$ 98,878	\$ 83,857	\$ 78,732	\$ 82,895	\$ 103,104	\$ 81,935	\$ 66,339	\$ 45,656	\$ 46,529	\$ 51,846	\$ 60,145
District Attorney's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	167.4%	28.8%	147.2%	45.9%	46.0%	43.6%	30.9%	-41.3%	-15.5%	0.5%	71.7%	-12.1%	34.7%	48.8%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.6%	96.8%	84.9%	93.1%	92.9%	93.6%	95.1%	110.5%	104.0%	99.9%	88.9%	102.0%	94.1%	99.1%

*LDARS refers to the Louisiana District Attorney Retirement System

PERS refers to Parochial Employees Retirement System of Louisiana

**GASB 68 requires this schedule to show information for 10 years. The District Attorney has implemented GASB 68 in its 2015 fiscal year. Therefore, additional years will be displayed as they become available.

*** The amounts presented for each fiscal year were determined as of the June 30th year-end that occurred within the fiscal year (LDARS).

**** The amounts presented for each fiscal year were determined as of the previous year-end. (PERS)

See Independent auditor's report

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
PLAQUEMINES PARISH, LOUISIANA
SCHEDULE OF THE DISTRICT ATTORNEY'S CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

	LDARS							PERS						
	2022	2021	2020	2019	2018	2017	2016	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 6,792	\$ 4,810	\$ 2,810	\$ 1,746	\$ 410	\$ -	\$ 1,416	\$ 14,272	\$ 11,857	\$ 10,037	\$ 7,629	\$ 5,707	\$ 5,816	\$ 6,740
Contributions in Relation to Contractually Require Contribution	6,792	4,810	2,810	1,746	410	-	1,416	14,272	11,857	10,037	7,629	5,707	5,816	6,740
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Attorney's Covered Payroll	\$ 104,158	\$ 103,633	\$ 105,734	\$ 98,604	\$ 96,408	\$ 73,845	\$ 84,347	\$ 124,104	\$ 103,104	\$ 81,935	\$ 66,339	\$ 45,656	\$ 46,529	\$ 51,846
Contributions as a Percentage of Covered-Employee Payroll	6.52%	4.64%	2.66%	1.77%	0.43%	0.00%	1.68%	11.50%	11.50%	12.25%	11.50%	12.50%	12.50%	13.00%

*GASB 68 requires this schedule to show information for 10 years. The District Attorney has implemented GASB 68 in its 2015 fiscal year. Therefore, additional years will be displayed as they become available.

See Independent auditor's report

ADDITIONAL SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY FOR THE TWENTY-FIFTH JUDICIAL DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

AGENCY HEAD:

Honorable Charles Ballay, District Attorney of the Twenty-Fifth Judicial District

<u>Purpose</u>	<u>Amount Paid by DA's Office</u>	<u>Amount Paid by Other Governments</u>	<u>Total</u>
Salary	\$ 71,500	\$ 107,403	\$ 178,903
Benefits - insurance	-	12,539	12,539
Benefits - retirement	6,792	5,203	11,995
Benefits - long term disability	-	-	-
Car allowance	-	-	-
Vehicle provided by government	-	669	669
Per diem	-	181	181
Reimbursements	1,207	-	1,207
Travel	-	-	-
Registration fees	122	1,575	1,697
Conference travel	1,294	333	1,627
Continuing professional education fees	-	-	-
Housing	-	-	-
Unvouchered expenses	-	-	-
Special meals	1,199	-	1,199
Dues	495	-	495
	<u>\$ 82,609</u>	<u>\$ 127,903</u>	<u>\$ 210,512</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY FOR THE TWENTY-FIFTH JUDICIAL DISTRICT
SCHEDULE REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
JUDICIAL SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY
FOR THE SIX MONTHS ENDED JUNE 30, 2022 AND DECEMBER 31, 2022

	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022
<hr/>		
Receipts from:		
Plaquemines Parish Sheriff's Office (Bond Fees)	\$ 37,287	\$ 47,219
Plaquemines Parish Sheriff's Office (Criminal Court Costs/Fees)	33,550	55,303
	<hr/>	<hr/>
Subtotal Receipts	\$ 70,837	\$ 102,522
	<hr/> <hr/>	<hr/> <hr/>
Ending Balance Amounts Assessed but not Received	\$ -	\$ 24,202
	<hr/> <hr/>	<hr/> <hr/>

See Independent Auditor's Report

OTHER REPORT



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

To the Honorable District Attorney of the Twenty-Fifth Judicial District
Belle Chase, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fifth Judicial District, Louisiana (the District Attorney), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District Attorney’s basic financial statements and have issued our report thereon dated June 23, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Richard CPAS

Metairie, Louisiana
June 23, 2023

DISTRICT ATTORNEY FOR THE TWENTY-FIFTH
JUDICIAL DISTRICT
BELLE CHASE, LOUISIANA

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2022



DISTRICT ATTORNEY FOR THE TWENTY-FIFTH
JUDICIAL DISTRICT
BELLE CHASE, LOUISIANA

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2022

**DISTRICT ATTORNEY FOR THE TWENTY-FIFTH
JUDICIAL DISTRICT**

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the District Attorney for the Twenty-Fifth Judicial District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022, through December 31, 2022. The District Attorney for the Twenty-Fifth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney for the Twenty-Fifth Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022, through December 31, 2022. 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

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

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

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

Richard CPAS

Metairie, Louisiana
June 23, 2023

DISTRICT ATTORNEY FOR THE TWENTY-FIFTH JUDICIAL DISTRICT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

PROCEDURES (SCHEDULE A)

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*” or for step 25 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. 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:

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions were found as a result of this procedure.

- ii. ***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.

Exception noted. RICHARD CPAS noted the purchasing policy does not address how vendors are added to the vendors list, controls to ensure compliance with the Public Bid Law, or documentation required to be maintained for all bids and price quotes.

- iii. ***Disbursements***, including processing, reviewing, and approving.

No exceptions were found as a result of this procedure.

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY FOR THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Exception noted. RICHARD CPAS noted the payroll/personnel policy does not address reviewing and approving time and attendance records, including leave and overtime worked.

- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions were found as a result of this procedure.

- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were found as a result of this procedure.

- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions were found as a result of this procedure.

- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- xi. ***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.

Exception noted. RICHARD CPAS noted the information technology disaster recovery/business continuity policy does not address period testing/verification that backups can be restored, use of antivirus software on all systems, or timely application of all available system and software patches/updates.

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

No exceptions were found as a result of this procedure.

2) Board or Finance Committee

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

The above procedure is not applicable, as the District Attorney does not have a Board or Finance Committee.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

The above procedure is not applicable, as the District Attorney does not have a Board or Finance Committee.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- iii. 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.

The above procedure is not applicable, as the District Attorney does not have a Board or Finance Committee.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The above procedure is not applicable, as the District Attorney does not have a Board or Finance Committee.

3) Bank Reconciliations

- A. 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:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions were found as a result of this procedure.

- ii. Bank reconciliations include written evidence that a member of management or a 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

Exceptions noted. RICHARD CPAS noted that the 5 bank reconciliations selected for testing did not include evidence that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

No exceptions were found as a result of this procedure.

4) Collections (excluding electronic funds transfers)

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

No exceptions were found as a result of this procedure.

- B. 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 there are no written policies or procedures, then 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

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions were found as a result of this procedure.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

Exception noted. RICHARD CPAS noted that the employee responsible for collecting cash is also responsible for preparing/making bank deposits.

- iii. Each employee responsible for collecting cash is not also 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; and

Exception noted. RICHARD CPAS noted that the employee responsible for collecting cash is also responsible for posting collection entries to the general ledger.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

- C. 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 in force during the fiscal period.

No exceptions were found as a result of this procedure.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Exceptions noted. RICHARD CPAS noted that 2 of the 10 deposits selected for testing were not deposited within one business day of receipt at the collection location.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

No exceptions were found as a result of this procedure.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions were found as a result of this procedure.

- B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exceptions were found as a result of this procedure.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions were found as a result of this procedure.

- iii. 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;

Exception noted. RICHARD CPAS noted that the employee responsible for processing payments is not prohibited from adding/modifying vendor files.

- iv. 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; and

Exception noted. RICHARD CPAS noted that the employee who is responsible for processing payments is also responsible for mailing payments.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

Exceptions noted. RICHARD CPAS noted the release of funds for 2 of the 4 electronic disbursements selected for testing were not approved by the officials authorized to sign checks.

- C. For each location selected under procedure #5A 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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity, and

No exceptions were found as a result of this procedure.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions were found as a result of this procedure.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the person who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions were found as a result of this procedure.

- B. 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
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- C. Using the monthly statements or combined statements selected under #7B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

- A. 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 and 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
- i. 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);

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iii. Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

8) Contracts

- A. 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

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- i. 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;

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iii. 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, the documented approval); and

No exceptions were found as a result of this procedure.

- iv. 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.

No exceptions were found as a result of this procedure.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions were found as a result of this procedure.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

- C. 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions were found as a result of this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

- ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions were found as a result of this procedure.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Exception noted. RICHARD CPAS noted that the District Attorney did not appoint an ethics designee by the required deadline for 2022 outlined in R.S. 42:1170.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

The above procedure is not applicable, as the District Attorney does not currently have any debt.

- B. 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 above procedure is not applicable, as the District Attorney does not currently have any debt.

12) Fraud Notice

- A. 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 as required by R.S. 24:523.

No exceptions were found as a result of this procedure.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

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FOR THE YEAR ENDED DECEMBER 31, 2022

- B. 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.

No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. 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.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

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14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, 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 as required by R.S. 42:343.

No exceptions were found as a result of this procedure.

- B. 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).

Exception noted. RICHARD CPAS noted that the entity does not have its sexual harassment and compliant procedure on its website.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344; effective January 1, 2019:

Exception noted. RICHARD CPAS noted that the report was not dated on or before February 1, 2023. RICHARD CPAS observed an undated report.

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

No exceptions were found as a result of this procedure.

- ii. Number of sexual harassment complaints received by the agency;

No exceptions were found as a result of this procedure.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions were found as a result of this procedure.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions were found as a result of this procedure.

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- v. Amount of time it took to resolve each complaint.

No exceptions were found as a result of this procedure.



CHARLES J. BALLAY
DISTRICT ATTORNEY
TWENTY-FIFTH JUDICIAL DISTRICT
PARISH OF PLAQUEMINES
www.25thda.org

JERRY J. LOBRANO
1ST ASSISTANT DISTRICT ATTORNEY

MARY SLAVICH TOUZET
ASSISTANT DISTRICT ATTORNEY

SARAH ANSARDI TESVICH
ASSISTANT DISTRICT ATTORNEY

JASON C. NAPOLI
ASSISTANT DISTRICT ATTORNEY

TEMLA P. GRIFFIN
ASSISTANT DISTRICT ATTORNEY

BELLE CHASSE OFFICE:
333 F EDWARD HEBERT
BLVD, BLDG. 201
BELLE CHASSE, LA 70037

504-934-6630
FAX 504-934-6634

WRITER'S EMAIL:

RICHARD CPAS

3421 N. Causeway Blvd. Suite 403

Metairie, Louisiana 70002

VIA EMAIL ttournillon@richardcpas.com; jbuse@richardcpas.com; eboudreaux@richardcpas.com

RE: Response to The District Attorney of the 25th Judicial District 2022 Agreed Upon
Procedures Audit

The following are the District Attorney's responses to the exceptions included in the statewide agreed-upon procedures for the year ended December 31, 2022.

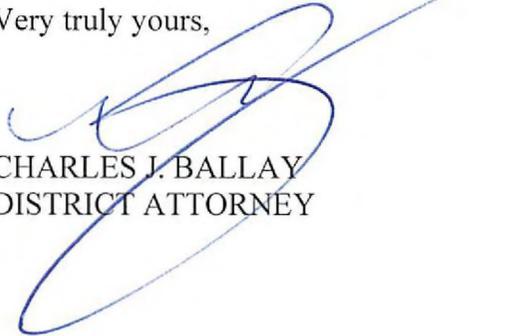
- 1) Written Policies and Procedures – This office concurs with the finding. Many of these policies and procedures have been in place for years even though not written in the Policies and Procedures. This office will update its written Policies and Procedures to document what is already in place.
- 3) Bank Reconciliations – This office does have in place a procedure to review bank reconciliations and will include documentation of preparing and review by a member of the DA's office as of June 2023.
- 4) Collections – This office does not receive or accept cash; we require all payments to be with money orders or checks. The receptionist, who receives money orders and checks for the office, will enter these payments on a spreadsheet. Bank deposits will be made by a different member of the DA's office as of June 2023.
- 5) Non-Payroll Disbursements – This office will have payments mailed by a member of the DA's office other than the employee who is responsible for processing payments. ACH payments will have a signature approval.
- 10) Ethics – This office concurs with the finding. The name of the employee/ethics designee has been submitted to the LA Board of Ethics before July 1, 2023.
- 14) Prevention of Sexual Harassment – This office concurs with the finding. The Sexual Harassment policy will be posted to its website. The annual Sexual Harassment report has always been completed on time and going forward will be dated and signed.

The Plaquemines Parish District Attorney expects the findings to be resolved prior to and upon completion and submission of the December 31, 2022 financial statement audit.

The person responsible for the corrective action is:

Charles Ballay
Plaquemines Parish District Attorney
Belle Chasse, LA, 70037

Very truly yours,



CHARLES J. BALLAY
DISTRICT ATTORNEY