

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH
JUDICIAL DISTRICT
CAMERON, LOUISIANA

ANNUAL FINANCIAL REPORT AND
INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

October 14, 2021

Honorable W. Thomas Barrett, III
District Attorney of the Thirty-
Eighth Judicial District
Cameron, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Unmodified
Special Revenue Fund	Unmodified
Agency Fund – Victims’ Assistance	Unmodified
Agency Fund – Bond Forfeiture	Unmodified

Basis for Qualified Opinion on Governmental Activities

Management has not adopted GASB 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27 in the General Fund because those liabilities and disclosures are recorded in the accounting records of other entities. Accounting principles generally accepted in the United States of America require that a liability be provided for pension expenses, which would change the deferred inflow, deferred outflow, liabilities, fund balance, revenues and expenses in the Governmental Activities. The amount by which this departure would affect the deferred inflow, deferred outflows, liabilities, fund balance, revenues, and expenses of the Governmental Activities has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the District Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental 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.

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

Other Information

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the District Attorney of the Thirty-Eighth Judicial District's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer, Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the Regular Legislative Session and the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer, Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the Regular Legislative Session and the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

District Attorney of the Thirty-Eighth Judicial District
October 14, 2021
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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2021, on our consideration of the District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Shagon, Cassidy: Skillery

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF NET POSITION
December 31, 2020

ASSETS	
Cash	\$ 494,901
Receivables:	-
Commissions on fines and forfeitures	18,883
Due from other funds	16,832
TOTAL ASSETS	<u>530,616</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>-</u>
LIABILITIES	
Accounts payable	23,357
Payroll tax benefits payable	85
Due to other agencies	2,494
Due to other funds	-
TOTAL LIABILITIES	<u>25,936</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>-</u>
NET POSITION	
Unrestricted	<u>504,680</u>
TOTAL NET POSITION	<u><u>\$ 504,680</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF ACTIVITIES

Year Ended December 31, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Position</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
Public safety	<u>\$ 875,448</u>	<u>\$ 175,592</u>	<u>\$ 654,633</u>	<u>\$ (45,223)</u>
		General Revenues		
			Interest income	23
			Other income	62
			<u>Total general revenues</u>	<u>85</u>
Changes in Net Position				(45,138)
Net Position - Beginning				<u>549,818</u>
Net Position - Ending				<u>\$ 504,680</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2020

	General	Special Revenue Fund	Total
ASSETS			
Cash	\$ 494,688	\$ 213	\$ 494,901
Receivables:			
Commissions on fines and forfeitures	18,883	-	18,883
Due from other funds	16,832	-	16,832
TOTAL ASSETS	530,403	213	530,616
DEFERRED OUTFLOWS OF RESOURCES			
	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 530,403	\$ 213	\$ 530,616
LIABILITIES			
Accounts payable	\$ 23,357	\$ -	\$ 23,357
Payroll tax benefits payable	85	-	85
Due to other agencies	2,281	213	2,494
Due to other funds	-	-	-
TOTAL LIABILITIES	25,723	213	25,936
DEFERRED INFLOWS OF RESOURCES			
	-	-	-
FUND BALANCES			
Unassigned	504,680	-	504,680
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 530,403	\$ 213	\$ 530,616

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

December 31, 2020

Total fund balance for governmental fund at December 31, 2020	\$ 504,680
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Capital assets, net of \$0 accumulated depreciation	<u>-</u>
Total net position of governmental activities at December 31, 2020	<u><u>\$ 504,680</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year Ended December 31, 2020

	General	Special Revenue Fund	Total
REVENUES			
Commissions fon fines and forfeitures	\$ 175,592	\$ -	\$ 175,592
Intergovernmental			
State government	143,750	16,892	160,642
Parish government	493,991	-	493,991
Interest	23	-	23
Other	62	-	62
Total revenues	813,418	16,892	830,310
EXPENDITURES			
Judical			
Personal and contracted services	750,635	-	750,635
Legal and other professional	52,508	-	52,508
Drug court/pre-trial	48,362	-	48,362
Continuing education	456	-	456
Other services and charges	6,595	16,892	23,487
Total expenditures	858,556	16,892	875,448
NET CHANGES IN FUND BALANCE	(45,138)	-	(45,138)
FUND BALANCE - BEGINNING	549,818	-	549,818
FUND BALANCE - ENDING	\$ 504,680	\$ -	\$ 504,680

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES

Year Ended December 31, 2020

Total net changes in fund balance at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (45,138)
The change in net position reported for governmental activities in the Statement of Activities is different because:	<u>-</u>
Total changes in net position at December 31, 2020 per Statement of Activities	<u>\$ (45,138)</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

STATEMENT OF FIDUCIARY NET ASSETS - AGENCY FUNDS

December 31, 2020

	Victims' Assistance	Bond Forfeiture	Total
ASSETS			
Cash and cash equivalents	\$ 821	\$ 16,832	\$ 17,653
Due from others	2,500	-	2,500
Total Assets	\$ 3,321	\$ 16,832	\$ 20,153
LIABILITIES			
Due to general fund	\$ -	\$ 16,832	\$ 16,832
Due to other agencies	3,321	-	3,321
Total Liabilities	\$ 3,321	\$ 16,832	\$ 20,153

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirty-Eighth Judicial District ("District Attorney") has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Cameron, Louisiana.

1. Reporting Entity

For the financial reporting purposes, in conformance with governmental accounting standards, the District Attorney is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Cameron Parish Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Cameron Parish Police Jury.
2. Organizations for which the Cameron Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Cameron Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature of significance of the relationship.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Based upon the application of these criteria, District Attorney is a component unit of the Cameron Parish Police Jury's reporting entity.

2. Basis of Presentation

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the District Attorney are as follows:

Governmental Fund Types:

General Fund

The primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District Attorney's policy.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Special Revenue Fund

Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue fund of the District Attorney consists of the following:

The Child Support Fund – consist of Title IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with the Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

Fiduciary Fund Type:

Bond Forfeiture Fund

The purpose of the bond forfeiture fund is to collect funds from the bonding company and to then distribute these funds to the Criminal Court Fund, Public Defender's Office, Cameron Sheriff's Office and the District Attorney's Office. The funds distributed to the District Attorney's office are used for training purposes.

Victims' Assistance Fund

The purpose of the victim's assistance fund is to provide educational material, counseling, medical expense, and miscellaneous expenses incurred by victims of crimes.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District 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.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2020, the District had \$532,725 in deposits (collected bank balances), of which all was secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

7. Budgets

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for the General Fund. The budgetary practices included, when required, public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget was adopted and amended on a basis consistent with GAAP. The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

8. Compensated Absences

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

9. Equity Classification

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

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

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned and unassigned.

- a. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) eternally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
- b. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the District Attorney – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the District Attorney removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- b. Assigned fund balance – This classification reflects the amounts constrained by the District Attorney’s “intent” to be used for specific purposes but are neither restricted nor committed. The District Attorney has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.
- c. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the unassigned fund balance.

10. Use of Estimates

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

11. Subsequent Events

Management has evaluated subsequent events through October 14, 2021, the date the financial statements were available to be issued.

12. Comparative Data

Comparative totals for the prior year have been presented in management's discussion and analysis in order to provide an understanding of changes in the government's financial position and operation.

NOTE B – RECEIVABLES

Receivables consist of commissions on fines and forfeitures that are due from other governmental units. As of December 31, 2020 receivables from other governmental units consisted of the following:

	<u>General Fund</u>
Cameron Parish Sheriff	\$ 18,883
Total	\$ 18,883

NOTE C – DUE FROM/TO OTHER FUNDS

Due from/to other funds at December 31, 2020 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 16,832	\$ -
Agency Fund	-	16,832
Total	\$ 16,832	\$ 16,832

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE D – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E - RETIREMENT COMMITMENTS

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Cameron Parish Police Jury, are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney participate, if they qualify, in the Cameron Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multi-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling 1-225-234-0171.

NOTE F – ON-BEHALF PAYMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel, and other expenses.

Several employees of the District Attorney receive payments directly from the Cameron Parish Government and the State of Louisiana for salaries and payroll taxes. Salaries and payroll taxes paid to these employees include \$493,991 from the Cameron Parish Government and \$143,750 from the State. The Cameron Parish Government also pay fringe benefits on behalf of certain employees for the Cameron Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$116,349 for health insurance and retirement which is included in the amounts described above.

NOTE G – RELATED PARTY TRANSACTIONS

The Cameron Parish Police Jury reimburses the District Attorney for the cost of providing services as requested by the Police Jury. Amounts reimbursed to the District Attorney are quasi-external transactions, and as such, are expensed during the period incurred. Amounts reimbursed to the District Attorney for the year ended December 31, 2020, were \$7,000.

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Notes to Financial Statements

December 31, 2020

NOTE H – EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the Criminal Court, the Police Jury, or directly by the state.

NOTE I – CHANGES IN CUSTODIAL FUND BALANCE

A summary of changes custodial fund unsettled deposits follows:

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020
Victim Assistance	\$ 4,007	\$ 30,000	\$ 30,686	\$ 3,321
Bond Forfeiture	16,913	3,178	3,259	16,832
Total	<u>\$ 20,920</u>	<u>\$ 33,178</u>	<u>\$ 33,945</u>	<u>\$ 20,153</u>

NOTE J – COMMITMENTS AND CONTINGENCIES

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may impact the School Board's ongoing operations; however, the extent and severity of the potential impact is unknown at this time.

On August 27, 2020 Hurricane Laura made landfall in Southwest Louisiana as a Category 4 hurricane which was followed by Hurricane Delta on October 8, 2020. The full extent of damages to the District's facilities or effects on operations have not been determined.

REQUIRED SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

BUDGETARY COMPARISON SCHEDULE-GENERAL FUND

Year Ended December 31, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Commissions fon fines and forfeitures	\$ 170,850	\$ 175,592	\$ 4,742
Intergovernmental			-
State government	162,300	143,750	(18,550)
Parish government	168,000	493,991	325,991
Interest	20	23	3
Other	3,200	62	(3,138)
Total revenues	504,370	813,418	309,048
EXPENDITURES			
Judical			
Personal and contracted services	427,878	750,635	(322,757)
Legal and other professional	51,500	52,508	(1,008)
Drug court/pre-trial	33,200	48,362	(15,162)
Continuing education	1,500	456	1,044
Other services and charges	14,250	6,595	7,655
Total expenditures	528,328	858,556	(330,228)
NET CHANGES IN FUND BALANCE	(23,958)	(45,138)	(21,180)
FUND BALANCE - BEGINNING	549,818	549,818	-
FUND BALANCE - ENDING	\$ 525,860	\$ 504,680	\$ (21,180)

OTHER INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2020

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
Cash Presentation		
Beginning Balance of Amounts Collected	\$ 6,925	\$ 1,663
Add: Collections		
Bond Fees	1,892	1,287
Pre-Trial Diversion Program Fees	56,790	41,902
Subtotal Collections	58,682	43,189
Less: Disbursements To Governments & Nonprofits		
38 Judicial District Public Defender/Pre-Trial Diversion	2,378	2,004
Cemaron Parish Clerk of Court/Pretrial Diversion	2,378	2,004
Cameron Parish Sheriff/Pretrial Diversion	7,133	5,677
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	53,420	36,894
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	5,262	42,571
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 1,663	\$ 2,281
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

Year Ended December 31, 2020

	<u>First Six Month Period Ended June 30, 2020</u>	<u>Second Six Month Period Ended December 31, 2020</u>
Cash Presentation		
Receipts From:		
38th Judicial District Court - Court Costs	15,755	10,936
38th Judicial District Court - Fines	10,103	6,623
Louisiana Department of Public Safety - Reinstatement Fee	475	363
Cameron Parish Sheriff - Bond	<u>4,205</u>	<u>2,125</u>
Subtotal Receipts	30,063	19,684
Ending Balance of Amounts Assessed but Not Received	3,035	4,883

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

Year Ended December 31, 2020

Agency Head Name: Jennifer Jones, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary - Cameron Parish Police Jury	\$ 46,778
Salary - State of Louisiana	51,250
Salary	2,200
Benefits - insurance	9,209
Benefits - retirement	3,744
Dues and subscriptions	-
Education	-
Reimbursements	-
Travel	-
	<u>\$ 113,181</u>

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

October 14, 2021

Honorable W. Thomas Barrett, III
District Attorney of the Thirty-
Eighth Judicial District
Cameron, 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 District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we

District Attorney of the Thirty-Eighth Judicial District
October 14, 2021
Page Two

consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District Attorney of the Thirty-Eighth Judicial District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or others matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses.

District Attorney of the Thirty-Eighth Judicial District's Response to Findings

District Attorney of the Thirty-Eighth Judicial District 's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. District Attorney of the Thirty-Eighth Judicial District's response was not subjected to the auditing procedures applied in the audit to the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Shagson, Cassidy: Hillery

DISTRICT ATTORNEY OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
PARISH OF CAMERON, LOUISIANA

Schedule of Findings and Responses-Continued

Year Ended December 31, 2020

Finding 2020-002:

Budgetary Authority and Control

Condition: Inadequate budgeting procedures resulted in expenditures being over budget by 5% or more and an amended budget was not adopted.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statute 39:1310.

Cause: Administrative lack of oversight.

Recommendation: The District should review actual revenues and expenditures on an interim basis and amend the budget if necessary.

Corrective Action Planned/Management Response: The District agrees with the finding and will implement the recommendations.

3. Federal Award Findings and Questioned Costs

- N/A

4. Prior Year Audit Findings

Finding 01-19(IC): Inadequate Segregation of Duties

Condition: Because of the small size of the District's office staff, the opportunity for segregation of duties is limited. Effective internal control requires adequate segregation of duties among entity personnel.

Status: Repeat finding in 2020.

Finding 01-19(C): Budgetary Authority and Control

Condition: The District Attorney did not formally adopt a budget in the prior year.

Status: Finding has been resolved in 2020.