

BASIC FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
CALCASIEU PARISH, LOUISIANA
December 31, 2020

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REQUIRED SUPPLEMENTAL INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2020

As management of the District Attorney of the Fourteenth Judicial District, Calcasieu Parish, Louisiana ("District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the year ended December 31, 2020. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with an analysis of the District Attorney's short-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview 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 material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

The Louisiana Legislative Auditor has completed its investigation and has issued a final report concluding the gift cards and money orders received by the District Attorney's Community Assistance Foundation in lieu of community service hours were public funds. However, on January 8, 2021, the District Attorney requested an Attorney General Opinion be rendered addressing the proper legal classification of the gift cards and money orders, and to date, no opinion has been issued. At this time, the outcome of this dispute is unknown, and consequently, the effect on the financial statements cannot be determined. In connection with this investigation, the District Attorney incurred approximately \$40,600 in legal fees for the year ended December 31, 2020. The program for allowing the substitution of community service hours was discontinued in 2019.

As with other sections of this financial report, the information contained in this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The District Attorney also includes additional information to supplement the basic financial statements.

1. Government-Wide Financial Statements

Government-wide financial statements are designed to provide readers a concise "entity-wide" Statement of Net Position and Statement of Activities, seeking 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.

- A. The *Statement of Net Position* presents information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2020

1. Government-Wide Financial Statements – (Continued)

Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or weakening.

- B. The Statement of Activities presents information showing how the District Attorney's net assets change during the most recent fiscal year. All changes in assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The District Attorney's assets exceeded its liabilities by \$8,504,852 and \$9,141,526 for the years ended December 31, 2020 and 2019, respectively. Of these amounts, \$8,340,026 and \$8,951,553 are unrestricted.

A portion of the District Attorney's net position (1.9% for 2020 and 2.1% for 2019) reflects the investment in capital assets (e.g., equipment, furniture, vehicles, etc.). The District Attorney uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position may be used to meet the District Attorney's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District Attorney is reporting a positive balance in net position.

The analysis in Table 1 and Table 2 below focus on the summary of net position and summary of changes in net position for the District Attorney's governmental activities.

District Attorney of the Fourteenth Judicial District
 Calcasieu Parish, Louisiana
 Management's Discussion and Analysis
 December 31, 2020

1. Government-Wide Financial Statements – (Continued)

Government-Wide Financial Analysis – (Continued)

Table 1
 Summary of Net Position
 Governmental Activities

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Current and other assets	\$ 8,437,477	\$ 9,042,813	\$ (605,336)	-6.69%
Capital assets, net	<u>164,826</u>	<u>189,973</u>	<u>(25,147)</u>	-13.24%
Total assets	<u>8,602,303</u>	<u>9,232,786</u>	<u>(630,483)</u>	-6.83%
Current and other liabilities	<u>97,451</u>	<u>91,260</u>	<u>6,191</u>	6.78%
Total liabilities	<u>97,451</u>	<u>91,260</u>	<u>6,191</u>	6.78%
Net position:				
Net investment in capital assets	164,826	189,973	(25,147)	-13.24%
Unrestricted	<u>8,340,026</u>	<u>8,951,553</u>	<u>(611,527)</u>	-6.83%
Total net position	<u>\$ 8,504,852</u>	<u>\$ 9,141,526</u>	<u>\$ (636,674)</u>	-6.96%

The results of this year's operations for the District Attorney as a whole are reported in the Statement of Activities. Table 2, on the next page details the information from that statement and compares it to fiscal year 2019.

As reported in the Statement of Activities, the cost of all governmental activities this year was \$9,446,802 compared to \$7,940,109 in the prior year.

The Government Activities of the District Attorney include judicial and prosecution activities. Commissions on fines and forfeitures, license fees and enrollment fees fund these government activities.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2020

1. Government-Wide Financial Statements – (Continued)
Government-Wide Financial Analysis – (Continued)

Table 2 below illustrates the District Attorney's major revenue and expenditures related to those functions typically associated with governments.

Table 2
Summary of Changes in Net Position
Governmental Activities

	2020	2019	Increase (Decrease)	Percentage Change
Revenues:				
Program revenue:				
Fees, fines and charges for services	\$ 1,461,751	\$ 3,321,451	\$ (1,859,700)	-55.99%
On-behalf payments	6,868,926	4,176,513	2,692,413	64.47%
General revenue:				
Interest earnings	79,688	29,484	50,204	170.28%
Restitution	33,239	548,420	(515,181)	-93.94%
Intergovernmental revenues	320,000	195,000	125,000	64.10%
Gain on sale of assets	23,302	-	23,302	100.00%
Other revenues	23,222	105,418	(82,196)	-77.97%
Total revenue	<u>8,810,128</u>	<u>8,376,286</u>	<u>433,842</u>	5.18%
Function/Program Expenses:				
Judicial/prosecution				
Salaries, wages and benefits	6,868,926	4,176,513	2,692,413	64.47%
Salaries and benefits paid to Calcasieu Pa	1,470,000	1,515,000	(45,000)	-2.97%
Communications and technology	222,630	157,328	65,302	41.51%
Dues	71,132	87,998	(16,866)	-19.17%
Joint service agreements	128,886	106,801	22,085	20.68%
Legal and other professional	112,650	138,552	(25,902)	-18.69%
Office	187,943	264,111	(76,168)	-28.84%
Pretrial diversion/Victim assistance progra	8,664	804,378	(795,714)	-98.92%
Positive change initiative program	234,894	202,679	32,215	15.89%
Restitution	33,158	228,120	(194,962)	-85.46%
Travel and seminars	21,323	150,239	(128,916)	-85.81%
Vehicles	11,354	15,008	(3,654)	-24.35%
Depreciation	75,242	93,382	(18,140)	-19.43%
Total expenses	<u>9,446,802</u>	<u>7,940,109</u>	<u>1,506,693</u>	18.98%
Change in net position	(636,674)	436,177		
Net position - beginning	<u>9,141,526</u>	<u>8,705,349</u>		
Net position - ending	<u>\$ 8,504,852</u>	<u>\$ 9,141,526</u>		

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
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2. 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 can be divided into two categories: governmental funds and fiduciary funds.

- A. Governmental funds are used to account for most of the District Attorney's basic services reported as government 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 remaining 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 readily 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 helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on pages 22 and 24.

- B. Fiduciary funds are used to account for assets that are received and held in trust for other governmental agencies. These funds are from seizures and programs and are disbursed upon order of the court documents or program documents to the governmental agencies or returned to the defendants.

Financial Analysis of the Governmental Funds

The District Attorney's Governmental Funds reported ending fund balances of \$8,340,026, for the year ending 2020 and \$8,951,553, for the year ending 2019. The District Attorney retains a reasonable surplus in the General Fund for unforeseen future emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions. The District Attorney experienced the decreases in revenue due to courts being closed because of the novel coronavirus and hurricanes in Southwest Louisiana during 2020. Revenue decreased by approximately \$2.3 million compared to 2019. Expenses excluding salaries and benefits decreased approximately \$1.0 million.

District Attorney of the Fourteenth Judicial District
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3. Capital Assets

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2020 and 2019 amounted to \$164,826 and \$189,973, respectively (net of accumulated depreciation). This investment in capital assets includes equipment, automobiles, furniture, leasehold improvements, and training facilities.

Capital asset additions totaled \$161,885 and \$62,249 and depreciation expense was \$75,242 and \$93,382 for the years ended 2020 and 2019, respectively.

Table 3 below shows the change in capital assets for the year ended December 31, 2020:

Table 3
Capital Assets at Year End

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Governmental activities:			
Transportation equipment	\$ 248,921	\$ 304,889	\$ (55,968)
Furniture and fixtures	269,444	268,593	851
Office equipment	1,228,229	1,176,315	51,914
Leasehold improvements	168,337	168,337	-
Total at historical cost	<u>1,914,931</u>	<u>1,918,134</u>	<u>(3,203)</u>
Less accumulated depreciation:			
Transportation equipment	184,552	194,017	(9,465)
Furniture and fixtures	252,578	245,679	6,899
Office equipment	1,145,932	1,122,487	23,445
Leasehold improvements	167,043	165,978	1,065
Total accumulated depreciation	<u>1,750,105</u>	<u>1,728,161</u>	<u>21,944</u>
Governmental activities capital assets, net	<u>\$ 164,826</u>	<u>\$ 189,973</u>	<u>\$ (25,147)</u>

Additional information on the District Attorney's capital assets can be found in Note 5 of this report.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2020

4. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 through 42 of this report.

5. Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found beginning on page 43 of this report.

- a. Budgetary Comparison Schedules – The District Attorney adopts an annual appropriated budget for the General Fund and Other Major Governmental Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget beginning on page 43.
- b. Analysis of Significant Budget Variances in the General Fund:
 - i. Revenues:
 1. Fines, forfeitures, program fees and intergovernmental revenues are estimated during the budget amendment process, which occurs during the month of November. Information regarding actual General Fund revenues becomes available only upon receipt from the disbursing agencies after year-end. Comparison of final budgetary amounts with actual amounts resulted in a unfavorable variance of \$1,060,361 related to these general revenues due to various sources providing less than anticipated during the budget process.
 2. Other revenues, including interest, provided for a favorable final budget variance of \$25,201 due to various sources providing more than anticipated income during the budget process.
 - ii. Expenditures:
 1. Budget variances for expenditures result from differences between anticipated expenditures and unexpected occurrences during the year. Comparison of final budgetary amounts with actual amounts resulted in a favorable variance of \$1,001,701 due to various expenditures being less than anticipated during the budget process.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
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6. Economic Factors and Next Year's Budget

The following factors were considered in preparing the District Attorney's budget for the 2021 fiscal year:

The District Attorney received \$251,651 in grant proceeds related to the CARES act. The proceeds must be expending in accordance with the grant provisions.

With regards to revenues, it is anticipated that the revenues in the General Fund will decrease approximately 34% due to decreases in the LACE program revenues compared to 2020.

With regard to expenditures, it is anticipated that the expenditures in the General Fund will decrease approximately 35% due decrease in legal and professional fees, public service announcement expenses and capital outlay purchases compared to 2020.

7. Request for Information

This financial report is designed to provide a general overview of the District Attorney's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ginger Ieyoub, 901 Lakeshore Dr, Lake Charles, Louisiana, 70601.

INDEPENDENT AUDITORS' REPORT



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT

Honorable Stephen C. Dwight
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major and non-major fund and the aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu 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 Attorney of the Fourteenth Judicial District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Honorable Stephen C. Dwight
District Attorney of the Fourteenth Judicial District

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respect, the respective financial position of the governmental activities, business-type activities and the aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, 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 that the management's discussion and analysis and budgetary comparison information of pages 6 through 13 and 43 and 44, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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.

The Louisiana Legislative Auditor is currently performing an investigation. As of the date of this report, the investigation is not complete and the effect of the investigation on the financial statements is not known.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Fourteenth Judicial District's basic financial statements. The schedule of compensation, benefits and other payments to agency head presented on page 47 and the justice system funding schedules for collecting/disbursing and for receiving entities presented on pages 48 and 49, respectively, are presented for proposes of additional analysis and is not a required part of the basic financial statements.

This supplementary information is the responsibility of management and is derived from and related 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.

Honorable Stephen C. Dwight
District Attorney of the Fourteenth Judicial District

In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2021, on our consideration of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting and our test 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 Attorney of the Fourteenth Judicial District's internal control over financial reporting and compliance.

Handwritten signature in blue ink that reads "Joseph W. Williams, CPA".

Lake Charles, Louisiana
June 25, 2021

BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF NET POSITION
December 31, 2020**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,658,291
Investments	3,742,943
Intergovernmental receivable	15,957
Receivables	9,893
Prepays	10,393
Capital assets, net of accumulated depreciation	<u>164,826</u>
Total Assets	<u>8,602,303</u>
 LIABILITIES	
Accounts payable	<u>97,451</u>
Total Liabilities	<u>97,451</u>
 NET POSITION	
Invested in capital assets	164,826
Unrestricted	<u>8,340,026</u>
Total Net Position	<u>\$ 8,504,852</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judicial/Prosecution	\$ 9,446,802	\$ 8,330,677	\$ -	\$ (1,116,125)
Total Governmental Activities	\$ 9,446,802	\$ 8,330,677	\$ -	(1,116,125)
General revenues:				
				79,688
				33,239
				320,000
				23,302
				23,222
			Total general revenues and special items	479,451
			Change in net position	(636,674)
			Net position at beginning of year	9,141,526
			Net position end of year	\$ 8,504,852

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2020**

	Governmental Funds			
	Special Revenue Funds			Total
	General Fund	Other Major Governmental Fund	Non-Major Governmental Fund	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,380,813	\$ 277,478	\$ -	\$ 4,658,291
Investments	3,349,350	393,593	-	3,742,943
Intergovernmental receivable	15,957	-	-	15,957
Receivables	9,893	-	-	9,893
Prepays	10,393	-	-	10,393
	<u>\$ 7,766,406</u>	<u>\$ 671,071</u>	<u>\$ -</u>	<u>\$ 8,437,477</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 88,302	\$ -	\$ 9,149	\$ 97,451
Total Liabilities	<u>88,302</u>	<u>-</u>	<u>9,149</u>	<u>97,451</u>
Fund Balance:				
Assigned	-	671,071	(9,149)	661,922
Unassigned	7,678,104	-	-	7,678,104
Total Fund Balance	<u>7,678,104</u>	<u>671,071</u>	<u>(9,149)</u>	<u>8,340,026</u>
Total Liabilities and Fund Balances	<u>\$ 7,766,406</u>	<u>\$ 671,071</u>	<u>\$ -</u>	<u>\$ 8,437,477</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS - TO THE STATEMENT OF NET POSITION
December 31, 2020**

FUND BALANCE OF GOVERNMENTAL FUNDS	\$ 8,340,026
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital asset used in governmental activities are not financial
resources and, therefore, are not reported in the funds.
Those assets consists of:

Cost of capital assets	\$ 1,914,931	
Less - accumulated depreciation	<u>(1,750,105)</u>	<u>164,826</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 8,504,852</u></u>
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See accompanying notes and independent auditors' report.

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020**

	Governmental Funds			
	General Fund	Special Revenue Funds		Total
		Other Major Governmental Fund	Non-Major Governmental Fund	
Revenues:				
Fines and forfeitures	\$ 969,130	\$ -	\$ -	\$ 969,130
Collection fees	-	49,390	-	49,390
Enrollment fees	174,861	-	-	174,861
Restitution	50	33,189	-	33,239
Intergovernmental	-	-	320,000	320,000
Other forfeitures	291,672	-	-	291,672
Proceeds from sale of assets	135,093	-	-	135,093
Interest	76,593	2,874	221	79,688
Intergovernmental revenue:				
Asset forfeiture transfer	23,222	-	-	23,222
On-behalf payments:				
State government	1,281,704	-	-	1,281,704
Parish government	5,587,222	-	-	5,587,222
Total revenues	<u>8,539,547</u>	<u>85,453</u>	<u>320,221</u>	<u>8,945,221</u>
Expenditures:				
Current:				
Salaries, wages and benefits	6,868,926	-	-	6,868,926
Salaries and benefits paid to Calcasieu Parish	1,360,000	110,000	-	1,470,000
Communications and technology	222,630	-	-	222,630
Dues, subscriptions and assessments	71,132	-	-	71,132
Joint service agreements	128,886	-	-	128,886
Legal and other professional	112,650	-	-	112,650
Office	187,944	-	-	187,944
Pretrial diversion/Victim assistance programs	8,664	-	-	8,664
Positive change initiative program	-	-	234,894	234,894
Restitution	50	33,108	-	33,158
Travel and seminars	21,323	-	-	21,323
Vehicles	11,354	-	-	11,354
Capital outlay	185,187	-	-	185,187
Total expenditures	<u>9,178,746</u>	<u>143,108</u>	<u>234,894</u>	<u>9,556,748</u>
Excess of revenues over expenditures	(639,199)	(57,655)	85,327	(611,527)
OTHER FINANCING SOURCES				
Operating transfers in	100,080	-	-	100,080
Operating transfers (out)	-	(100,080)	-	(100,080)
TOTAL OTHER FINANCING SOURCES	<u>100,080</u>	<u>(100,080)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(539,119)	(157,735)	85,327	(611,527)
FUND BALANCES - BEGINNING OF PERIOD	<u>8,217,223</u>	<u>727,166</u>	<u>7,164</u>	<u>8,951,553</u>
FUND BALANCES - END OF PERIOD	<u>\$ 7,678,104</u>	<u>\$ 569,431</u>	<u>\$ 92,491</u>	<u>\$ 8,340,026</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

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

Total net change in fund balances - governmental fund - per the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ (611,527)
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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 capital outlays exceed depreciation
expense in the current period.

Capital asset purchases	161,885	
Depreciation expense	<u>(75,242)</u>	
		86,643

Governmental funds report proceeds from the sale of capital assets.
However, in the Statement of Activities, the gain on the disposal of
capital assets is reported. The change in net assets differs from the
change in fund balance by the carrying value of capital assets
disposed.

(111,790)

Change in net position of governmental activities	<u><u>\$ (636,674)</u></u>
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See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For the Year Ended December 31, 2020**

	<u>SANE</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Restitution</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ -	\$ 527	\$ 878,824	\$ 7,352	\$ 886,703
Investment	-	-	6,196	-	6,196
Total Assets	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ 885,020</u>	<u>\$ 7,352</u>	<u>\$ 892,899</u>
LIABILITIES					
Due to other agencies	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ 885,020</u>	<u>\$ 7,352</u>	<u>\$ 892,899</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ 885,020</u>	<u>\$ 7,352</u>	<u>\$ 892,899</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF CHANGES FIDUCIARY NET POSITION - CUSTODIAL FUNDS
For the Year Ended December 31, 2020**

	<u>SANE</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Restitution</u>	<u>Total</u>
ADDITIONS:					
Forfeitures	\$ -	148,745	1,202,970	\$ -	\$ 1,351,715
Restitution	-	-	-	64,065	64,065
SANE	117,500	-	-	-	117,500
Interest income	-	48	4,485	23	4,556
Total additions	117,500	148,793	1,207,455	64,088	1,537,836
DEDUCTIONS:					
Bank service charges	-	-	135	-	135
Disbursements	117,500	151,244	1,440,850	65,662	1,775,256
Refunds	-	-	207,621	-	207,621
Total deductions	117,500	151,244	1,648,606	65,662	1,983,012
Change in liabilities	-	(2,451)	(441,151)	(1,574)	(445,176)
Liabilities at beginning of year	-	2,978	1,326,171	8,926	1,338,075
Liabilities at end of year	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ 885,020</u>	<u>\$ 7,352</u>	<u>\$ 892,899</u>

See accompanying notes and independent auditors' report.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 1 – INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fourteenth 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 Fourteenth Judicial District encompasses the parish of Calcasieu, Louisiana.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

Governmental accounting standards established criteria for determining which component units should be considered part of the Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The governmental accounting standards have set forth criteria to be considered in determining financial accountability. These criteria include:

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

B. REPORTING ENTITY – (Continued)

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

The Police Jury’s financial statements would be misleading if data of the District Attorney were not included because of the nature or significance of the relationship, the District Attorney was determined to be a component unit of the Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Police Jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

This District Attorney’s basic financial statements include both government-wide and fund financial statements.

A. *Government-Wide Financial Statements*

The District Attorney’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the District Attorney accompanied by a total column, which are considered to be governmental activities. Separate financial statements are provided for governmental funds and fiduciary funds. However, data from fiduciary funds are not incorporated in the government-wide financial statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District Attorney’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

A. *Government-Wide Financial Statements – (Continued)*

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the District Attorney are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

B. *Governmental 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 Attorney's functions and activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District Attorney are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District Attorney or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten percent of the corresponding total for all governmental funds.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District Attorney has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District Attorney, are fines and forfeitures, collection fees, enrollment fees, and other forfeitures. The District Attorney

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

B. Governmental Fund Financial Statements – (Continued)

considers all revenue available if they are collected within 60 days after the fiscal year end. Expenditures are recorded in the accounting period in which the related fund liability is incurred. 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.

Special Revenue Fund

The Special Revenue Fund accounts 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 revenues funds of the District Attorney consist of the following:

Special Revenue Major Governmental Fund

The Worthless Check Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney but may not be used to supplement the salary of the District Attorney.

Special Revenue Non-Major Governmental Fund

The Positive Change Fund - consists of a cooperative endeavor agreement entered into between the District Attorney, the Calcasieu Parish School Board, the City of Lake Charles, the Police Jury, and the Calcasieu Parish Sheriff's Office. The District Attorney implemented the program to protect, educate and counsel at risk youth of middle school age and their families/guardians from and in reference to the dangers of delinquent behavior.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS – (Continued)

B. Governmental Fund Financial Statements – (Continued)

Fiduciary Fund Type:

Custodial Funds

The custodial funds are used to account for assets held by the District Attorney as an agent for other funds and/or other governments. Custodial Funds (assets equal liabilities) do not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net assets and does not present a statement of changes in fiduciary net assets. These funds are used to account for bond forfeitures, asset forfeitures for drug money seizures and gambling, restitution and the SANE program until such time as the court orders disposition of such funds to various agencies as required by law or according to the program documents. Also, from time to time, the drug fund may be used to hold money as evidence until such time as the seizing agency requests the money for its purposes.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

E. INVESTMENTS

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates.

The District Attorney’s investment program is authorized and limited by state statute to purchases of certificates, securities issued or guaranteed by the U.S. government and its agencies or instrumentalities, participation in the Louisiana Asset Management Pool (“LAMP”) and participation in the Certificate of Deposit Account Registry Service (“CDARS”). 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.

LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operated a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute. CDARS is an investment vehicle

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. INVESTMENTS – (Continued)

providing full FDIC insurance for the purchase of nonnegotiable certificates of deposit.

Investments are reported at fair value except for LAMP investments which are stated at the net asset value per share as determined by the pool and CDARS which are non-participating interest earning contracts that are reported at cost. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Investments in time deposits are stated at cost, which approximates market.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

Transportation equipment	5 years
Furniture and fixtures	5-7 years
Office equipment	3-7 years
Training course	7 years
Leasehold improvements	7-10 years

Capital assets used in the District Attorney's office (governmental fund type operations) acquired by the Police Jury are accounted for by the Police Jury.

G. 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

H. EQUITY CLASSIFICATION

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other 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 by either (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 do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

I. FUND EQUITY

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District Attorney is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s Office. Commitments may be established, modified, or rescinded only through resolutions approved by the District Attorney.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

I. FUND EQUITY – (Continued)

- Assigned: This classification includes amounts that are constrained by the District Attorney’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Attorney or through the District Attorney delegating this responsibility to the District Attorney’s manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund

The District Attorney typically use restricted fund balances first, followed by committed, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

J. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In June 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 87, “Leases.” The objective of this Statement is to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. 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, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The provisions of GASB No. 87 must be implemented by the District Attorney for periods beginning after June 15, 2021, with earlier application encouraged. The effect of implementation of the statement of the District Attorney’s financial statements has not yet been determined.

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2020, the District Attorney has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
	Assets	and Liabilities	Total
Demand deposits	\$ 4,658,291	\$ 886,703	\$ 5,544,994

The District Attorney does not have a policy for custodial credit risk, however, under state laws, 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 pledge securities plus the federal deposit

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 3 – CASH AND CASH EQUIVALENTS – (Continued)

insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties.

The deposits (bank balance) and at December 31, 2020, were secured as follows:

Demand deposits	\$ 3,887,760	Federal Deposit Insurance	\$ 1,886,549
Time deposits	<u>1,730,334</u>	Pledge Securities	<u>7,088,943</u>
	<u>\$ 5,618,094</u>		<u>\$ 8,975,492</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – INVESTMENTS

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of the investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The District Attorney’s investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in rising interest rate environment. Investing in longer term maturities that contain a “step up” in coupon interest rates will also contribute to the reduction of interest rate risk.

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the District Attorney will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty’s trust department or agency but not in the name of the District Attorney.

The following chart presents the investment position of the District Attorney as of December 31, 2020. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 4 – INVESTMENTS – (Continued)

Investment	Insured or collateralized with securities held by the entity's agent or the pledging institution's trust department in the entity's name	All investments- reported amount	All investments- fair value
<i>Government-wide Statement of Net Assets</i>			
U.S. Agency Obligations	\$ -	\$ 1,401,790	\$ 1,401,790
LAMP	-	610,819	610,819
Certificate of Deposit	545,373	545,373	545,373
CDARS	1,184,961	1,184,961	1,184,961
	<u>\$ 1,730,334</u>	<u>\$ 3,742,943</u>	<u>\$ 3,742,943</u>
<i>Fiduciary Funds Statement of Assets and Liabilities</i>			
LAMP	\$ -	\$ 6,196	\$ 6,196
<i>Total</i>	<u>\$ 1,730,334</u>	<u>\$ 3,749,139</u>	<u>\$ 3,749,139</u>

Investment	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity
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There were no amounts uninsured or unregistered held by the counterparty and there were no uninsured or unregistered balances held by the counterparty's trust department or agency but not in the entity's name as of December 31, 2020.

Investments, classified by maturity dates, at December 31, 2020 are summarized below:

U.S. Agency Obligations	\$ 1,401,790	\$ -	\$ 1,401,790
LAMP	617,015	617,015	-
Certificate of Deposit	545,373	545,373	-
CDARS	1,184,961	1,184,961	-
	<u>\$ 3,749,139</u>	<u>\$ 2,347,349</u>	<u>\$ 1,401,790</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 4 – INVESTMENTS – (Continued)

The District Attorney categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District Attorney utilized the market based approach for determining the fair value of investments which utilizes a combination of quoted market prices, market multiples techniques and a matrix of pricing technique that relies on securities’ relationship to other benchmark quoted securities.

The District Attorney has the following recurring fair value measurements as of December 31, 2020:

U.S. Agency Obligations (Level 2)	\$	1,401,790
Certificate of Deposit (Level 1)		545,373
Subtotal for Investments by Fair Value		1,947,163
 <u>Investments Excluded from Fair Value Assessment:</u>		
LAMP (Rule 2a7 Like Pool (Net Asset Value))		617,015
CDARS (Non-participating Interest Earning Contract- Cost)		1,184,961
Subtotal for Investments Excluded from Fair Value Assessment		1,801,976
Total for Investments	\$	3,749,139

In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and thereby 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 LSA - 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.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 4 – INVESTMENTS – (Continued)

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard and 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.
- 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 is 90 days as of December 31, 2020.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. The District Attorney places no limit on the amount invested in any one financial institution.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Governmental activities:				
Transportation equipment	\$ 304,889	\$ 109,120	\$ (165,088)	\$ 248,921
Furniture and fixtures	268,593	851	-	269,444
Office equipment	1,176,315	51,914	-	1,228,229
Leasehold improvements	168,337	-	-	168,337
Total at historical cost	1,918,134	161,885	(165,088)	1,914,931
Less accumulated depreciation:				
Transportation equipment	194,017	43,833	(53,298)	184,552
Furniture and fixtures	245,679	6,899	-	252,578
Office equipment	1,122,487	23,445	-	1,145,932
Leasehold improvements	165,978	1,065	-	167,043
Total accumulated depreciation	1,728,161	75,242	(53,298)	1,750,105
Governmental activities capital assets, net				
	<u>\$ 189,973</u>	<u>\$ 86,643</u>	<u>\$ (111,790)</u>	<u>\$ 164,826</u>

Depreciation was charged to governmental functions in the amount of \$75,242 for the year ended December 31, 2020. The entity had no infrastructure assets as of December 31, 2020.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 6 – LEASES

The District Attorney has leased equipment, which are classified as operating leases. Lease expense for the year ended December 31, 2020 was approximately \$147,600. Future minimum lease payments over the remaining terms of the leases are as follows:

<u>Year Ending</u>	<u>Lease Payments</u>
2021	\$ 128,504
2022	124,996
2023	117,676
2024	92,920
	<u>\$ 464,096</u>

NOTE 7 – CONTINGENCIES AND COMMITMENTS

At December 31, 2020, the District Attorney of the Fourteenth Judicial District was involved in pending litigation for which the outcomes are yet to be determined.

The outbreak of the novel coronavirus has adversely impacted and caused disruption in our economy. The outbreak could have a continued material adverse impact on the economic and market conditions. As of the date of these financials, the District Attorney's office is not able to predict the ultimate material adverse impact of the coronavirus. Nevertheless, the coronavirus presents material risk with respect to the Entity, its performance and its financial statements.

The Louisiana Legislative Auditor has completed its investigation and has issued a final report concluding the gift cards and money orders received by the District Attorney's Community Assistance Foundation in lieu of community service hours were public funds. However, on January 8, 2021, the District Attorney requested an Attorney General Opinion be rendered addressing the proper legal classification of the gift cards and money orders, and to date, no opinion has been issued. At this time, the outcome of this dispute is unknown, and consequently, the effect on the financial statements cannot be determined. In connection with this investigation, the District Attorney incurred approximately \$40,600 in legal fees for the year ended December 31, 2020. The program for allowing the substitution of community service hours was discontinued on or around November 2019.

NOTE 8 – RELATED PARTY TRANSACTIONS

The District Attorney reimburses the Police Jury for the cost of providing the District Attorney with salaries, payroll taxes, insurances, use of building and other services as requested by the Police Jury. Amounts reimbursed to the Police Jury are quasi-external transactions, and as such, are expensed during the period incurred. Amounts reimbursed to the Police Jury for the year ended December 31, 2020 was \$1,470,000.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

NOTE 9 – ON-BEHALF PAYMENTS

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the District Attorney to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana.

Employees receive payments directly from the State of Louisiana and the Calcasieu Parish Government for salaries, payroll taxes, health insurance, unemployment benefits, retirement plan contributions and worker's compensation. Salaries paid to these employees totaled \$6,868,926.

NOTE 10 – 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.

Expenditures classified as "Overhead paid to Police Jury" recorded in the accompanying basic financial statements in the General Fund and Special Revenue Funds are reimbursements of certain overhead costs such as salaries and related benefits and other items paid by the Police Jury Criminal Court Fund.

NOTE 11 – RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuries to employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

NOTE 12 – SUBSEQUENT EVENTS

Management of the District Attorney has evaluated subsequent events through the date of the independent auditors' report, which is the date the financials were available to be issued. The District Attorney is not aware of any subsequent events which required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION-PART II

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**GOVERNMENTAL FUNDS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE (GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
General:				
Fines and forfeitures	\$ 2,105,500	\$ 900,434	\$ 969,130	\$ 68,696
Enrollment fees	370,000	153,000	174,861	21,861
Other forfeitures	240,000	296,500	291,672	(4,828)
Intergovernmental	-	-	-	-
Interest	108,150	78,316	76,593	(1,723)
Proceeds from sale of assets	-	108,169	135,093	26,924
Other:				
Restitution	-	-	50	50
Intergovernmental revenue	-	-	23,222	23,222
On-behalf payments:				
State government	-	1,100,947	1,281,704	180,757
Parish government	-	6,937,341	5,587,222	(1,350,119)
Total revenues	<u>2,823,650</u>	<u>9,574,707</u>	<u>8,539,547</u>	<u>(1,035,160)</u>
Expenditures:				
Current:				
Salaries, wages and benefits	-	7,838,288	6,868,926	969,362
Salaries and benefits paid to Calcasieu Parish				
Police Jury	1,379,000	1,355,000	1,360,000	(5,000)
Communications and technology	154,000	264,817	222,630	42,187
Dues	97,163	78,830	71,132	7,698
Joint service agreements	108,000	173,255	128,886	44,369
Legal and other professional	60,000	127,566	112,650	14,916
Office	253,400	179,066	187,944	(8,878)
Pretrial diversion/Victim assistance programs	637,000	6,905	8,664	(1,759)
Restitution	-	-	50	(50)
Travel and seminars	95,000	14,500	21,323	(6,823)
Vehicles	20,000	10,000	11,354	(1,354)
Capital outlay	25,000	132,220	185,187	(52,967)
Total expenditures	<u>2,828,563</u>	<u>10,180,447</u>	<u>9,178,746</u>	<u>1,001,701</u>
Excess (deficiency) of revenues over expenditures	(4,913)	(605,740)	(639,199)	(33,459)
OTHER FINANCING SOURCES				
Operating transfers in	15,000	100,000	100,080	(80)
TOTAL OTHER FINANCING SOURCES	<u>15,000</u>	<u>100,000</u>	<u>100,080</u>	<u>(80)</u>
Net change in fund balance	10,087	(505,740)	(539,119)	(33,539)
FUND BALANCES - BEGINNING OF PERIOD	<u>8,217,223</u>	<u>8,217,223</u>	<u>8,217,223</u>	<u>-</u>
FUND BALANCES - END OF PERIOD	<u>\$ 8,227,310</u>	<u>\$ 7,711,483</u>	<u>\$ 7,678,104</u>	<u>\$ (33,539)</u>

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**OTHER MAJOR GOVERNMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE (GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Collection fees	\$ 125,000	\$ 35,000	\$ 49,390	\$ 14,390
Restitution	200,000	14,788	33,189	18,401
Interest	500	2,850	2,874	24
Total revenues	325,500	52,638	85,453	32,815
Expenditures:				
Current:				
Overhead paid to Calcasieu Parish				
Police Jury	110,000	110,000	110,000	-
Restitution	200,000	14,788	33,108	(18,320)
Total expenditures	310,000	124,788	143,108	(18,320)
Excess of revenues over expenditures	15,500	(72,150)	(57,655)	14,495
OTHER FINANCING SOURCES (USES)				
Operating transfers (out)	(15,000)	(100,000)	(100,080)	80
TOTAL OTHER FINANCING SOURCES (USES)	(15,000)	(100,000)	(100,080)	80
Excess of revenues and other sources over expenditures and other sources (uses)	500	(172,150)	(157,735)	14,575
FUND BALANCES - BEGINNING OF PERIOD	727,166	727,166	727,166	-
FUND BALANCES - END OF PERIOD	\$ 727,666	\$ 555,016	\$ 569,431	\$ 14,495

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION

For the Year Ended December 31, 2020

BUDGET PRACTICES

The District Attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.
2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The District Attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the District Attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.
6. The budget is adopted on a basis consistent with GAAP. Budgeted amounts are as originally adopted or as finally amended by the District Attorney.
7. The District Attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds.

SUPPLEMENTAL INFORMATION

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
For the Year Ended December 31, 2020

Agency Head Name: John F. DeRosier

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 154,097
Benefits - insurance	14,805
Benefits - retirement	6,164
Auto insurance	1,882
Auto maintenance	117
Cellular and internet services	4,507
Dues and subscriptions	505
Fuel	2,059
Travel, meals and lodging	801
Supplies	176
Other	106
Registration	750
Vehicle	1,038
	<u>\$ 187,007</u>

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 06/30/2020	Second Six Month Period Ended 12/31/2020
Beginning Balance of Amounts Collected (i.e. cash on hand)	2,762,847	3,476,569
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	-	-
Bond Fees	119,701	29,065
Asset Forfeiture/Sale	477,821	731,397
Pre-Trial Diversion Program Fees	112,148	99,423
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	32,310	28,250
Probation/Parole/Supervision Fees	101,142	64,234
Traffic violations (LACE program)	472,613	87,890
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	17,770	12,568
Interest Earnings on Collected Balances	536	571
Other (<i>worthless checks</i>)	24,502	58,077
Subtotal Collections	1,358,543	1,111,475
Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary. </i>)		
<i>Asset forfeitures:</i>		
<i>Calcasieu Parish Clerk of Court</i>	3,000	5,750
<i>Combined Anti-Drug Team</i>	235,223	367,648
<i>Calcasieu Parish Criminal Court Fund</i>	94,510	193,410
<i>Louisiana State Police</i>	20,520	71,465
<i>Sulphur Police Department</i>	27,785	99,282
<i>Iowa Police Department</i>	-	41,835
<i>Bond fees:</i>		
<i>Calcasieu Parish Sheriff</i>	18,994	18,657
<i>Calcasieu Parish Clerk of Court</i>	180	300
<i>Calcasieu Parish Criminal Court Fund</i>	18,904	18,507
<i>Indigent Transcrib Fund</i>	30	50
<i>Public Defender's Office</i>	15,273	15,056

<i>Traffic fines:</i>	-	-
<i>City of DeQuincy</i>	24,687	-
<i>Louisiana State Police</i>	1,043	-
<i>Restituion:</i>		
<i>Department of Children & Family Services</i>	500	3,150
<i>Louisiana State Police</i>	125	-
<i>Calcasieu Parish Sheriff</i>	-	538
<i>Sulphur Police Department</i>	-	125
<i>City of Vinton</i>	-	312
<i>Worthless checks:</i>		
<i>Calcasieu Parish Sheriff</i>	109	109
<i>Worthless Check Bureau</i>	215	425
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency :	-	-
Asset forfeitures	94,510	193,515
Bond fees	22,835	22,458
Restitution	3,304	2,196
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Asset Forfeiture Refunds	11,329	201,586
Pretrail Diversion Refunds	-	65
Restitution Payments to Individuals (additional detail is not required)	29,982	27,079
Other Disbursements to Individuals (additional detail is not required)	3,993	29,043
Payments to 3rd Party Collection/Processing Agencies	17,770	12,568
Subtotal Disbursements/Retainage	644,821	1,325,129
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	3,476,569	3,262,915
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From:		
<i>Calcasieu Parish Sheriff, Bond fees</i>	-	9,110
<i>Calcasieu Parish Sheriff, Court fines</i>	20,815	12,261
<i>Calcasieu Parish Sheriff, Traffic Violations</i>	29,591	18,454
<i>City Court of Lake Charles, Court costs</i>	4,760	2,040
Subtotal Receipts	55,166	41,865
 Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

COMPLIANCE AND INTERNAL CONTROL



Langley, Williams & Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN
PHILLIP D. ABSHIRE, III
NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL
SARAH CLARK WERNER

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*

Honorable John F. DeRosier
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, 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 and the aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu 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 Attorney's basic financial statements and have issued our report thereon dated June 25, 2021.

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) 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 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 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan that we consider to be significant deficiencies.

Item 01 – 20 (IC)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The instances of noncompliance are identified as 20-01 (C).

District Attorney of the Fourteenth Judicial District’s Response to Findings

District Attorney’s response to the findings identified in our audit is described in the accompanying Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan. District Attorney’s response was not subjected to the auditing procedures applied in the audit of 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 *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose



Lake Charles, Louisiana
June 25, 2021

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

Summary of Audit Results

Financial Statements

Type of auditors' report issued	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiency identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

1. Current Year Findings and Management Corrective Action Plan

Internal Control Over Financial Reporting:

01-20 (IC) – Segregation of Duties

Condition and Criteria: The District Attorney did not have adequate segregation of duties within the accounting system.

Recommendation: We recommend that the District Attorney properly segregate accounting processes.

Management's Response: The District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.

Compliance:

2020-01 (C) – Compliance with Best Budget Practices

Condition and Criteria: The December 31, 2020 amended budgeted revenues for the general fund were over the 5% threshold to actual results due to the fact that on-behalf payments revenues and expenditures for salaries and benefits was less than what was budgeted for in the amended budget. The December 31, 2020 amended budget expenditures for the other major governmental fund was over the 5% threshold to actual results.

Recommendation: We recommend that the District Attorney implement a procedure whereby the District Attorney reviews the actual on-behalf payments less amounts paid to the Calcasieu Parish Police Jury during the year and amends the budget accordingly. And revenue other major governmental actual results compared to budgeted and amend accordingly.

Management's Response: The District Attorney plans to amend the budget in a timely manner to include on-behalf payments less amounts paid to the Calcasieu Parish Police Jury during the year for the general fund and compare actual to budgeted for other major governmental funds.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

2. Prior Year Findings and Management Corrective Action Plan

Internal Control Over Financial Reporting:

01-19 (IC) – Segregation of Duties

Condition and Criteria: The District Attorney did not have adequate segregation of duties within the accounting system.

Recommendation: We recommend that the District Attorney properly segregate accounting processes.

Management's Response: The District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.

Compliance:

There were no findings with regards to compliance.