

BASIC FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT

DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

December 31, 2021

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## INDEPENDENT AUDITORS' REPORT

Honorable Lauren Heinen  
District Attorney of the Thirty-First Judicial District  
Parish of Jefferson Davis, Louisiana

### Opinions

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 Thirty-First Judicial District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney of the Thirty-First Judicial District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major and non-major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-First Judicial District, as of December 31, 2021, 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.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney of the Thirty-First Judicial District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 49-52 and the notes to the required supplementary information on page 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 statement in a appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Thirty-First Judicial District's basic financial statements. The schedule of compensation, benefits and other payments to agency head and the justice system funding schedules for collecting/disbursing and for receiving entities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 our report dated June 19, 2022, on our consideration of the District Attorney of the Thirty-First Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Thirty-First Judicial District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering District Attorney of the Thirty-First Judicial District's internal control over financial reporting and compliance.

*Joseph E. Williams, Co., CPA*

Lake Charles, Louisiana  
June 19, 2022

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Net Position  
December 31, 2021**

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and cash equivalents	\$ 390,022
Investments	723,227
Due from other governments	111,813
Accounts receivable	2,085
Interfund receivables	19,147
Prepaid expenses	4,937
Capital assets, net of accumulated depreciation	32,372
Net pension asset	51,492
TOTAL ASSETS	1,335,095
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related deferrals	284,048
Total assets and deferred outflows of resources	\$ 1,619,143
 <b>LIABILITIES</b>	
Accounts payable	\$ 6,991
Payroll deductions and accrued benefits payable	26,084
Interfund payables	18,972
TOTAL LIABILITIES	52,047
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related deferrals	477,948
 <b>NET POSITION</b>	
Net investment in capital assets	32,372
Restricted - Title IV-D	19,550
Unrestricted	1,037,226
TOTAL NET POSITION	1,089,148
Total liabilities, deferred inflows of resources and net position	\$ 1,619,143

See accompanying notes and independent auditors' report.



**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Activities  
For the Year Ended December 31, 2021**

		Program Revenues		
	Expenses	Charges for Services and Use	Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
<b>Governmental Activities</b>				
Judicial activities	\$ 1,440,504	\$ 331,393	\$ 1,127,161	\$ 18,050
Total Governmental Activities	\$ 1,440,504	\$ 331,393	\$ 1,127,161	18,050

General Revenues:

Interest earnings	2,941
Proceeds from sale of capital assets	19,600
Other miscellaneous earnings	1,313
Total general revenues	23,854

Change in net position 41,904

Net position - beginning of year 1,047,244

Net position - end of year \$ 1,089,148

See accompanying notes and independent auditors' report.

FUND FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Balance Sheet-Governmental Funds  
December 31, 2021**

	General Fund	Drug Forfeiture Fund	Pretrial Intervention Fund	Title IV-D Fund	Other Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 167,579	\$ 17,329	\$ 201,517	\$ 192	\$ 3,405	\$ 390,022
Investments	320,919	334,744	-	21,290	46,274	723,227
Due from other governments	96,038	-	-	15,775	-	111,813
Accounts receivable	-	-	2,085	-	-	2,085
Interfund receivables	18,972	-	-	-	175	19,147
Prepaid expenses	4,937	-	-	-	-	4,937
<b>Total assets</b>	<b>\$ 608,445</b>	<b>\$ 352,073</b>	<b>\$ 203,602</b>	<b>\$ 37,257</b>	<b>\$ 49,854</b>	<b>\$ 1,251,231</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 6,991	\$ -	\$ -	\$ -	\$ -	\$ 6,991
Payroll deductions and accrued benefits payable	25,196	-	-	888	-	26,084
Interfund payables	-	-	2,153	16,819	-	18,972
<b>Total liabilities</b>	<b>32,187</b>	<b>-</b>	<b>2,153</b>	<b>17,707</b>	<b>-</b>	<b>52,047</b>
<b>FUND BALANCES</b>						
Restricted	-	-	-	19,550	-	19,550
Assigned	-	-	-	-	49,854	49,854
Unassigned	576,258	352,073	201,449	-	-	1,129,780
<b>Total fund balances</b>	<b>576,258</b>	<b>352,073</b>	<b>201,449</b>	<b>19,550</b>	<b>49,854</b>	<b>1,199,184</b>
<b>Total liabilities and fund balances</b>	<b>\$ 608,445</b>	<b>\$ 352,073</b>	<b>\$ 203,602</b>	<b>\$ 37,257</b>	<b>\$ 49,854</b>	<b>\$ 1,251,231</b>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Reconciliation of the Balance Sheet-Governmental Funds  
to the Statement of Net Position  
December 31, 2021**

Total fund balance for governmental funds at December 31, 2021		\$ 1,199,184
Amounts reported for governmental activities in the statement of net position are different because:		
Certain long-term assets are not reported in the financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position.		
Deferred outflows - pension related	284,048	
Net pension asset	<u>51,492</u>	
		335,540
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Capital Assets	283,180	
Less: Accumulated Depreciation	<u>(250,808)</u>	
		32,372
Long-term liabilities are not reported in the fund financial statements because they are not due and payable in the current-period, but they are presented as liabilities in the statement of net position.		
Deferred inflows - pension related		<u>(477,948)</u>
Total net position of governmental activities at December 31, 2021		<u>\$ 1,089,148</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Year Ended December 31, 2021**

	General Fund	Drug Forfeiture Fund	Pretrial Intervention Fund	Title IV-D Fund	Other Funds	Total Governmental Funds
<b>REVENUES</b>						
Commissions on fines and forfeitures	\$ 122,996	\$ -	\$ -	\$ -	\$ 2,039	\$ 125,035
Intergovernmental revenues:						
State	95,712	-	-	-	-	95,712
Parish	701,229	-	-	95,501	-	796,730
Charges for services	-	122,076	84,282	-	-	206,358
On-behalf payments	247,703	-	-	-	-	247,703
Interest earnings	1,214	1,619	-	87	21	2,941
Proceeds on sale of capital assets	20,810	-	-	-	-	20,810
Other revenues	1,313	-	-	-	-	1,313
Total Revenues	<u>1,190,977</u>	<u>123,695</u>	<u>84,282</u>	<u>95,588</u>	<u>2,060</u>	<u>1,496,602</u>
<b>EXPENDITURES</b>						
Current:						
Salaries and related benefits	1,211,812	-	-	47,408	-	1,259,220
Advertising, dues and subscriptions	24,342	2,738	-	-	-	27,080
Communications	-	-	-	467	-	467
Repairs and maintenance	3,920	-	-	-	-	3,920
Professional services	59,887	-	-	-	-	59,887
Insurance	10,393	-	-	-	-	10,393
Office supplies	15,069	58	59	283	215	15,684
Operating supplies/programs	112,427	-	-	-	-	112,427
Travel and professional development	3,720	-	-	-	-	3,720
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>1,441,570</u>	<u>2,796</u>	<u>59</u>	<u>48,158</u>	<u>215</u>	<u>1,492,798</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	(250,593)	120,899	84,223	47,430	1,845	3,804
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	478,293	-	-	11,000	-	489,293
Operating transfers out	(11,000)	(142,000)	(273,836)	(62,457)	-	(489,293)
Total Other Financing Sources and (Uses)	<u>467,293</u>	<u>(142,000)</u>	<u>(273,836)</u>	<u>(51,457)</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	216,700	(21,101)	(189,613)	(4,027)	1,845	3,804
FUND BALANCES-BEGINNING OF YEAR	<u>359,558</u>	<u>373,174</u>	<u>391,062</u>	<u>23,577</u>	<u>48,009</u>	<u>1,195,380</u>
FUND BALANCES-END OF YEAR	<u>\$ 576,258</u>	<u>\$352,073</u>	<u>\$ 201,449</u>	<u>\$ 19,550</u>	<u>\$ 49,854</u>	<u>\$ 1,199,184</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances-Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2021**

Total net change in fund balance - governmental funds at December 31, 2021	\$	3,804
Amounts reported for governmental activities in the statement of activities are different because:		
Revenues that are recognized on the full accrual basis for the government-wide financial statements but are not recognized in the funds because they are considered "available."		
		(12,984)
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.		
Depreciation		(12,595)
Governmental fund report proceeds from the sale of capital assets. However, in the statement of activities, the loss 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.		
		(1,210)
Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the statement of activities since the liabilities are reported on the statement of net position.		
Nonemployer pension contribution	44,623	
Pension expense	(43,196)	
Cash - payroll expense	63,462	
	<hr/>	<hr/>
		64,889
Total changes in net position at December 31, 2021 per statement of activities	\$	<hr/> <hr/> 41,904

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Fiduciary Net Position - Custodial Funds  
December 31, 2021**

	Escrow Fund	Drug Asset Seizure Fund	Worthless Checks Escrow Fund	Total
<b>ASSETS</b>				
Cash	\$ 34,638	\$ 3	\$ 2,986	\$ 37,627
<b>Total assets</b>	<u>\$ 34,638</u>	<u>\$ 3</u>	<u>\$ 2,986</u>	<u>\$ 37,627</u>
 <b>NET POSITION</b>				
Restricted for:				
Individuals, organizations, and other governments	\$ 34,638	\$ 3	\$ 2,986	\$ 37,627
<b>Total net position</b>	<u>\$ 34,638</u>	<u>\$ 3</u>	<u>\$ 2,986</u>	<u>\$ 37,627</u>

See accompanying notes and independent auditors' report.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Changes in Fiduciary Net Position - Custodial Funds  
For the Year Ended December 31, 2021**

	Escrow Fund	Drug Asset Seizure Fund	Worthless Check Escrow Fund	Total
<b>ADDITIONS:</b>				
Restitution/forfeitures collected	\$ 35,518	\$ -	\$ 12,979	\$ 48,497
Funds seized and auction proceeds	-	575,041	-	575,041
Interest earned	-	20	-	20
Total additions	<u>35,518</u>	<u>575,061</u>	<u>12,979</u>	<u>623,558</u>
<b>DEDUCTIONS:</b>				
Distribution to victims	30,851	-	11,826	42,677
Distribution to Sheriff	-	278,500	-	278,500
Distribution to District Attorney	187	121,889	2,039	124,115
Distribution to Criminal Court Fund	-	118,217	-	118,217
Distributions to Jennings Police Department	-	91,201	-	91,201
Distributions to Clerk of Court	-	3,966	-	3,966
Distribution to others	-	21,338	-	21,338
Total deductions	<u>31,038</u>	<u>635,111</u>	<u>13,865</u>	<u>680,014</u>
Change in fiduciary position	4,480	(60,050)	(886)	(56,456)
Net position, beginning of year	<u>30,158</u>	<u>60,053</u>	<u>3,872</u>	<u>94,083</u>
Net position, end of year	<u>\$ 34,638</u>	<u>\$ 3</u>	<u>\$ 2,986</u>	<u>\$ 37,627</u>

See accompanying notes and independent auditors' report.



NOTES TO THE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**INTRODUCTION**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirty-First Judicial District (“District Attorney”) has charge of every criminal prosecution by the State in her district, is the representative of the State before the grand jury in her 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 Thirty-First Judicial District encompasses the parish of Jefferson Davis and the office is located in the parish courthouse in the City of Jennings, Louisiana.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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 Jefferson Davis Parish Police Jury (“Police Jury”) is the financial reporting entity for Jefferson Davis 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:

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.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**A. Reporting Entity – (Continued)**

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.

**B. Basis of Presentation**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the GASB. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. GASB is the accepted standard setting body for establishing governmental accounting principles and reporting standards.

**C. Basis of Accounting/Measurement Focus**

The District Attorney's basic financial statements include both government-wide statements and the fund financial statements.

**Government-Wide Financial Statements (GWFS)**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report information on all of the nonfiduciary activities of the District Attorney. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues resulting from non-exchange transactions, such as grants, are recognized when all applicable eligibility requirements are met.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods,

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. Basis of Accounting/Measurement Focus – (Continued)**

services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Items not properly included among program revenues are reported instead as general revenues. The net costs (by function) are normally covered by general revenue (interest earned, etc.). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

**Fund Financial Statements (FFS)**

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 functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Separate fund financial statements (FFS) are provided for governmental funds and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as a separate column in the fund financial statements.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual – that is, when they measurable and available to pay current period liabilities.

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney generally considers revenue as available if it is collected within 60 days of the end of the fiscal year. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Revenues resulting from non-exchange transactions, such as grants, are recognized when all applicable eligibility requirements are met and the resources are measurable and available. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. Basis of Accounting/Measurement Focus – (Continued)**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave, and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due. Transfers between funds that are not expected to be repaid are accounted for as other financing sources.

The following fund types are used by the District Attorney:

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

The following are the District Attorney's major governmental funds:

**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 District Attorney policy. The General Fund was established in compliance with Louisiana Revised Statute (“LRS”) 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

**Drug Forfeiture Special Revenue Fund** - The Drug Forfeiture Special Revenue Fund consists of 20% of the fines collected and bonds forfeited under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 as prescribed under LRS 40:2616. At the discretion of the District Attorney, these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2616, these funds can be used for public purposes including, but not limited to, prosecution, rewards, support, and continuing legal education in furtherance of Chapter 26 Title 40.

**Pre-Trial Intervention Special Revenue Fund** - The Pre-Trial Intervention Special Revenue Fund was established by the District Attorney to isolate the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies

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Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. Basis of Accounting/Measurement Focus – (Continued)**

appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the District Attorney.

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

Additionally, the following is the District Attorney's nonmajor governmental fund:

**Worthless Check Collection Fee Special Revenue Fund** - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with LRS 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.

**Fiduciary Funds:** Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney. The District Attorney's fiduciary funds include:

**Escrow Agency Fund** - The Escrow Agency Fund was created to account for collections by the District Attorney's office which are to be distributed to other agencies and victims of crimes.

**Drug Asset Seizure Agency Fund** - The Drug Asset Seizure Agency fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that the proceeds of any sale and any monies forfeited or obtained by judgment or settlement under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 shall be deposited into a special trust fund until the court determines equitable distribution of these funds.

The law provides that the District Attorney shall administer expenditures from this fund in the following priority:

- For satisfaction of any bona fide security interest or lien.
- Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs.

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For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. Basis of Accounting/Measurement Focus – (Continued)**

- The remaining funds are to be allocated 60% to the law enforcement agency or agencies making the seizure, 20% to the criminal court fund, and 20% to the District Attorney's office.

**Worthless Check Escrow Agency Fund** - This fund was established to account for collections of worthless check restitution and fees to be distributed to victims and other government agencies.

**D. Cash, Cash Equivalents, and Investments**

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with 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 principal offices in Louisiana. Investments may include instruments or obligations issued by the United States Government or its agencies, or any other federally-issued investment.

Investments are limited by LRS 33:2955 since the District Attorney does not have a formal investment policy. Funds which are available for investment and above immediate cash requirements can be invested in statutorily-sanctioned investments including direct U.S. Treasury obligations, bonds, debentures, notes, or certificates issued by or guaranteed by federal agencies, or time certificate of deposit in any bank domiciled or have a branch office in Louisiana or any other federally-insured investment. Statutorily-sanctioned investments also include funds invested with external local government investment pools such as Louisiana Asset Management Pool.

When investments are present in the financial statements they are reflected at fair value except for the following which are permitted per GASB Statement 31, *Accounting and Financial Reporting/or Certain Investments and for External Investment Pools*:

Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure. Interest-earning investment contracts include time deposits with financial institutions (such certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money-market investments and participating interest-earning investment contracts that have remaining maturity at time of purchase of one year or less are reported at amortized cost. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**E. Interfund Transactions**

During the course of operations, numerous transactions occur between individual funds that may result from goods provided or services rendered in amounts owed between funds. These receivables and payables are classified as interfund receivable/payables on the Funds Financial Statement (FFS) balance sheet. Short-term interfund loans are also classified as interfund receivables/payables. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund and are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers.

**F. Estimates**

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

**G. Capital Assets**

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

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repair and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.



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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**G. Capital Assets –(Continued)**

The estimated useful life by type of asset is as follows:

Vehicles	5 years
Improvements	5-20 years
Furniture and equipment	5-10 years
Other	5-20 years

**H. Compensated Absences**

The District Attorney has the following policy relating to vacation and sick leave:

**Vacations:** Clerical personnel are granted ten working days per year for the first through the fifth year of service, fifteen working days per year for the sixth through the twelfth year, and twenty working days per year for service beyond twelve years. Primarily all of the clerical personnel's salaries are paid by the police jury's criminal court fund. This part of the vacation liability applies to the police jury and not the District Attorney's office. However, vacation time must be taken before the end of the year or it is forfeited. The District Attorney does not allow vacation time to accumulate or vest beyond year end.

All District Attorneys and the administrative and investigative assistants are authorized ten working days per year for the first year of service, then fifteen working days per year for the second through tenth year of service; and twenty-five days per year after ten years of service.

Vacation time must be used before the end of the year or it is forfeited. The District Attorney does not allow vacation time to accumulate or vest beyond year end.

**Sick Leave:** Each employee shall accrue sick leave at the rate of one day per month the first five years, and then one-and-a-half days per month for all years thereafter. Accumulated sick leave cannot exceed 35 days. Employees cannot be paid for accrued sick leave when they resign, retire or are terminated.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current year expenditure in the governmental funds when the leave is actually taken. As of December 31, 2021, the District Attorney did not have a liability for accrued vacation leave since this benefit does not vest past year end. Therefore the financial statements do not contain a liability for unpaid vacation pay. This District Attorney does not accrue a liability for nonvesting accumulating rights to receive sick pay benefits as allowed by GASB C60.611.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**I. 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 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 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 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 District Attorney's policy to use restricted resources first, then unrestricted resources as needed.

**J. Fund Equity**

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows:

- a. *Nonspendable* - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. *Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. *Committed* - amounts that can be used only for specific purposes determined by a formal decision of the District Attorney, which is the highest level of decision-making authority for the District Attorney of the Thirty-First Judicial District.
- d. *Assigned* – spendable amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. *Unassigned* - all other spendable amounts.

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Notes to the Financial Statements  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**J. Fund Equity - (Continued)**

The District Attorney typically uses 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.

**K. Recently Issued Accounting Pronouncements**

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.

In June 2022, GASB issued Statement No. 101, “Compensated Absences.” The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statemen are effective for fiscal years beginning after December 31, 2023, with earlier application encouraged. The effect of implementation of the statement of the District Attorney’s financial statements has not yet been determined.

**2. CASH AND CASH EQUIVALENTS**

At December 31, 2021, the District Attorney has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Demand deposits	\$ 390,022	\$ 37,627	\$ 427,649

Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, the District Attorney’s deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution.

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Notes to the Financial Statements  
For the Year Ended December 31, 2021

**2. CASH AND CASH EQUIVALENTS – (Continued)**

The deposits (bank balances) at December 31, 2021 were secured as follows:

Demand deposits	\$ 705,778	Federal Deposit Insurance	\$ 542,885
Time deposits	<u>536,094</u>	Pledge Securities	<u>1,373,040</u>
	<u>\$ 1,241,872</u>		<u>\$ 1,915,925</u>

Even though the pledge 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.

**3. 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.

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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**3. INVESTMENTS – (Continued)**

The following chart presents the investment position of the District Attorney as of December 31, 2021. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

<u>Investment</u>	<u>Insured or collateralized with securities held by the entity's agent or the pledging institution's trust department in the entity's name</u>	<u>All investments- reported amount</u>	<u>All investments- fair value</u>
<i>Government-wide Statement of Net Assets</i>			
LAMP	\$ 187,257	\$ 187,257	\$ 187,257
Certificate of Deposit	535,970	535,970	535,970
	<u>\$ 723,227</u>	<u>\$ 723,227</u>	<u>\$ 723,227</u>

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, 2021.

Investments, classified by maturity dates, at December 31, 2021 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>
LAMP	\$ 187,257	\$ 187,257	-
Certificate of Deposit	535,970	535,970	-
	<u>\$ 723,227</u>	<u>\$ 723,227</u>	<u>-</u>

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.

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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**3. INVESTMENTS – (Continued)**

The District Attorney has the following recurring fair value measurements as of December 31, 2021:

<u>Investments by Fair Value Level:</u>	
Certificate of Deposit (Level 1)	\$ 535,970
 <u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value))	187,257
Total for Investments	<u>\$ 723,227</u>

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 LRS 33:2955. GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is 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, 2021.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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Notes to the Financial Statements  
For the Year Ended December 31, 2021

**3. INVESTMENTS – (Continued)**

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.

**4. DUE FROM OTHER GOVERNMENTS**

Due from other governments at December 31, 2021 are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total</u>
Due from other governments:			
Operating Subsidies	\$ 8,899	\$ 15,775	\$ 24,674
Criminal Court	58,239	-	58,239
Victim Assistance Program	28,900	-	28,900
	<u>\$ 96,038</u>	<u>\$ 15,775</u>	<u>\$ 111,813</u>

**5. INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances at December 31, 2021 are as follows:

Fund due to:	<u>Due from</u>			<u>Total</u>
	<u>Title IV-D</u>	<u>Pretrial Intervention</u>	<u>Agency Fund</u>	
General Fund	\$ 16,819	\$ 2,153	\$ -	\$ 18,972
Others Funds	-	-	175	175
	<u>\$ 16,819</u>	<u>\$ 2,153</u>	<u>\$ 175</u>	<u>\$ 19,147</u>

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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**6. CAPITAL ASSETS**

Capital assets and depreciation activity for the year ended December 31, 2021, were as follows:

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2021</u>
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 112,146	\$ -	\$ (44,115)	\$ 68,031
Improvements	107,536	-	-	107,536
Furniture and equipment	116,079	-	(16,036)	100,043
Other	7,570	-	-	7,570
Total capital assets being depreciated	<u>343,331</u>	<u>-</u>	<u>(60,151)</u>	<u>283,180</u>
Less accumulated depreciation:				
Vehicles	(85,898)	(9,710)	42,905	(52,703)
Improvements	(93,072)	(1,459)	-	(94,531)
Furniture and equipment	(110,664)	(1,376)	16,036	(96,004)
Other	(7,520)	(50)	-	(7,570)
Total accumulated depreciation	<u>(297,154)</u>	<u>(12,595)</u>	<u>58,941</u>	<u>(250,808)</u>
Total capital assets being depreciated, net	<u>\$ 46,177</u>	<u>\$ (12,595)</u>	<u>\$ (1,210)</u>	<u>\$ 32,372</u>

Depreciation was charged to governmental functions in the amount of \$12,595 for the year ended December 31, 2021. The entity had no infrastructure assets as of December 31, 2021.

**7. PENSION PLANS**

**A. Louisiana District Attorney's Retirement System**

**Plan Description.** The District Attorneys' Retirement System, State of Louisiana, is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established in 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district



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Notes to the Financial Statements  
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**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

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

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

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or

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Notes to the Financial Statements  
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**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

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

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. The monthly retirement benefits that would have been payable to the member

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

**Contributions.** According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2021, the actual employer contribution rate was 4.0%. In accordance with state statute, the System received ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions were recognized as revenue during the year and excluded from pension expense.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:*** The District Attorney's proportionate share of the Net Pension Liability is allocated based on the June 30, 2021, measurement date. The District Attorney uses this method to record its net pension liability and associated amounts as of December 31, 2021 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2021, along with the change compared to the December 31, 2020 rate. The District Attorney's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

	<u>Net Pension Liability at December 31, 2021</u>	<u>Rate at June 30, 2021</u>	<u>Increase (Decrease) from June 30, 2020</u>
District Attorney's Retirement System	\$ 67,181	0.3774%	(0.0624%)

The following lists the District Attorney's recognized pension expense for the Louisiana District Attorney's Retirement System:

District Attorney's Retirement System	\$ 31,552
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At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,553	\$ (20,628)
Change of assumptions	126,777	-
Net difference between projected and actual earnings on pension plan investments	-	(182,715)
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,315	(21,228)
Employer contributions subsequent to the measurement date	7,302	-
Total	\$ 159,947	\$ (224,571)

Deferred outflows of resources of \$7,302, resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2021.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	Amount
2022	\$ (13,509)
2023	(4,803)
2024	(23,689)
2025	(29,925)
	\$ (71,926)

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of Pension Plan investment expense, including inflation
Projected Salary Increases	5.00% (2.20% Inflation, 2.80% Merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

Expected Remaining Service Lives	5 years - June 20, 2021 6 years - June 30, 2020 6 years - June 30, 2019 6 years - June 30, 2018 7 years - June 30, 2017 7 years - June 30, 2017
Cost-of-Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

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

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021 were as follows:

<u>Asset Class</u>	Long-Term Target Asset Allocation	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	0.03%	0.00%	
Totals	<u>100.00%</u>		5.80%
Inflation			<u>2.45%</u>
Expected Nominal Rate of Return			<u>8.25%</u>

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**A. Louisiana District Attorney's Retirement System – (Continued)**

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity to Changes in Discount Rate:** The following presents the net pension liability of the District Attorney calculated using the discount rate of 6.10%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.10%) or one percentage point higher (7.10%) than the current rate.

	Changes in Discount Rate		
	June 30, 2021		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability (Asset)	<u>\$329,400</u>	<u>\$ 67,181</u>	<u>(\$152,504)</u>

**B. Parochial Employees' Retirement System of Louisiana (PERS)**

**Plan Description.** Substantially all employees of the District Attorney's office, exclusive of the District Attorney and the assistant District Attorneys, are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the District Attorney are members of Plan A.

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

1. Age 55 with thirty years of service.
2. Age 62 with ten years of service.
3. Age 67 with seven years of service.

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

***Survivor's Benefits:*** Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits and married not less than twelve (12) months immediately preceding death of the member shall be paid an Option 2 benefit beginning at age 50.

***Deferred Retirement Option Plan (DROP) Benefits:*** Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for members who are eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are



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PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

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

***Disability Benefits:*** For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

***Cost-of-Living Increases:*** The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost-of-living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost-of-living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost-of-living adjustment commencing at age 55.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

**Contributions:** According to state statute, contributions for all employers are actuarially determined each year. The District Attorney's contractually required contribution rate for the year ended December 31, 2020, was 11.11% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. However, the actual rate for the fiscal year ending December 31, 2020 was 12.25%.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the District Attorney were \$11,644 for the year ended December 31, 2021.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** The District Attorney's proportionate share of the Net Pension Liability is allocated based on the December 31, 2020 measurement date. The District Attorney uses this method to record its Net Pension Liability and associated amounts as of December 31, 2021 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2020, along with the change compared to the December 31, 2019 rate. The District Attorney's proportion of the Net Pension Liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Asset at <u>December 31, 2021</u>	Rate at <u>December 31, 2020</u>	Increase (Decrease) to <u>December 31, 2019</u>
District Attorney's Retirement System	\$ 118,673	0.0677%	(0.006%)

The following lists the District Attorney's recognized pension expense for the Parochial Employees' Retirement System of Louisiana:

District Attorney's Retirement System	\$ <u>11,644</u>
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DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,893	\$ (14,164)
Change of assumptions	38,826	-
Net difference between projected and actual earnings on pension plan investments	-	(231,615)
Changes in proportion and differences between employer contributions and proportionate share of contributions	222	(7,598)
Employer contributions subsequent to the measurement date	56,160	-
Total	\$ 124,101	\$ (253,377)

Deferred outflows of resources of \$56,160 related to PERS resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS will be recognized in pension expense as follows:

Year	Amount
2022	\$ (52,077)
2023	(19,383)
2024	(76,135)
2025	(37,841)
	\$ (185,436)

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

*Actuarial Assumptions:* A summary of the actuarial methods and assumptions used in determining the total pension liability of PERS as of December 31, 2020, are as follows:

Valuation Date	December 31, 2020
Actuarial Cost Method	Plan A - Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expecting Remaining Service Lives	4 years
Projected Salary Increases	Plan A - 4.75%
Costs-of-Living Adjustment	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns,

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2010 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

**Sensitivity to Changes in Discount Rate:** The following presents the District Attorney's proportionate share of the PERS net pension liability calculated using the discount rate of 6.40%, as well as what the District Attorney's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.40%), or one percentage point higher (7.40%) than the current rate:

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**7. PENSION PLANS – (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (PERS) – (Continued)**

	PLAN A		
	Changes in Discount Rate		
	December 31, 2020		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
Net Pension Liability (Asset)	<u>\$248,822</u>	<u>\$ (118,673)</u>	<u>(\$426,442)</u>

***Pension Plan Fiduciary Net Position:*** Detailed information about the pension plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Annual Financial Report at [www.persla.org](http://www.persla.org) or [www.lla.state.la.us](http://www.lla.state.la.us).

***Payables to Pension Plan:*** The District Attorney recorded accrued liabilities to the System for the year ended December 31, 2021. The amount due was \$23,390, which included both employer and employee contributions.

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

The District Attorney's offices are located in the Jefferson Davis Parish courthouse. The Jefferson Davis Parish Police Jury pays for the upkeep and maintenance of the courthouse. The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governing bodies or directly by the state.

**9. ON-BEHALF PAYMENTS**

The Jefferson Davis Parish Police Jury's General Fund and Criminal Court Fund pay a portion of the salaries and benefits of the District Attorney's office. These on-behalf payments have been recorded in the accompanying financial statements, in accordance with GASB Statement 24.

Employees receive payments directly from the Police Jury for salaries, payroll taxes, health insurance, unemployment benefits, retirement contributions and worker's compensation. Salaries paid to these employees totaled \$247,703 for the year ended December 31, 2021.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**10. RELATED PARTY TRANSACTIONS**

Certain operating expenditures of the District Attorney's office have been reimbursed by the Jefferson Davis Parish Police Jury, as required by Louisiana law, and are included in the accompanying financial statements as expenditures. The reimbursements paid by the Police Jury are recorded as intergovernmental revenue in the accompanying financial statements. These expenditures include among other things the provision of office facilities including utilities and insurance. The amount reimbursed by the Police Jury for the year ended December 31, 2021 totaled \$701,229.

**11. RISK MANAGEMENT**

The District Attorney's office is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney carries commercial insurance for errors and omissions. All other risks of loss are covered by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**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. Management is not aware of any subsequent events which required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Budget to Actual - General Fund  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Commissions on fines and forfeitures	\$ 175,000	\$ 117,680	\$ 122,996	\$ 5,316
Intergovernmental revenues:				
State	350,000	27,000	95,712	68,712
Parish	800,000	746,008	701,229	(44,779)
On-behalf payments	-	262,000	247,703	(14,297)
Interest earnings	3,000	1,200	1,214	14
Proceeds on sale of capital assets	-	-	20,810	20,810
Other revenues	500	500	1,313	813
Total revenues	<u>1,328,500</u>	<u>1,154,388</u>	<u>1,190,977</u>	<u>36,589</u>
<b>EXPENDITURES</b>				
Current:				
Salaries and related benefits	1,400,000	1,316,000	1,211,812	104,188
Advertising, dues and subscriptions	26,000	26,000	24,342	1,658
Communications	500	500	-	500
Repairs and maintenance	6,000	5,000	3,920	1,080
Professional services	40,000	40,000	59,887	(19,887)
Insurance	15,000	16,000	10,393	5,607
Office supplies/programs	15,000	12,000	15,069	(3,069)
Operating supplies	5,000	2,500	112,427	(109,927)
Travel and professional development	10,000	6,000	3,720	2,280
Other expenditures	2,000	2,000	-	-
Distributions to other governments-LACE	48,000	145,000	-	145,000
Grants to other governments	90,000	90,000	-	90,000
Capital outlay	2,000	2,000	-	2,000
Total expenditures	<u>1,659,500</u>	<u>1,663,000</u>	<u>1,441,570</u>	<u>219,430</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(331,000)</u>	<u>(508,612)</u>	<u>(250,593)</u>	<u>256,019</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	331,000	478,000	478,293	293
Operating transfers out	-	(9,000)	(11,000)	(2,000)
Total other financing sources (uses)	<u>331,000</u>	<u>469,000</u>	<u>467,293</u>	<u>(1,707)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(39,612)	216,700	254,312
<b>FUND BALANCE-BEGINNING OF YEAR</b>	279,486	359,558	359,558	-
<b>FUND BALANCE-END OF YEAR</b>	<u>\$ 279,486</u>	<u>\$ 319,946</u>	<u>\$ 576,258</u>	<u>\$ 254,312</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Budget to Actual - Special Revenue Fund - Drug Forfeiture Fund  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance
	<u>Original</u>	<u>Final</u>		Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 6,500	\$ 122,000	\$ 122,076	\$ 76
Interest earnings	4,000	1,300	1,619	319
Total revenues	<u>10,500</u>	<u>123,300</u>	<u>123,695</u>	<u>395</u>
<b>EXPENDITURES</b>				
Current:				
Advertising, dues, and subscriptions	2,000	2,000	2,738	(738)
Professional services	500	-	-	-
Office supplies/programs	1,000	1,000	58	942
Operating supplies	500	-	-	-
Travel and professional development	500	-	-	-
Other expenditures	6,000	100	-	100
Total expenditures	<u>10,500</u>	<u>3,100</u>	<u>2,796</u>	<u>304</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>120,200</u>	<u>120,899</u>	<u>699</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(142,000)</u>	<u>(142,000)</u>	<u>(142,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(142,000)</u>	<u>(142,000)</u>	<u>(142,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(142,000)	(21,800)	(21,101)	699
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<u>372,071</u>	<u>373,174</u>	<u>373,174</u>	<u>-</u>
<b>FUND BALANCE-END OF YEAR</b>	<u><u>\$ 230,071</u></u>	<u><u>\$ 351,374</u></u>	<u><u>\$ 352,073</u></u>	<u><u>\$ 699</u></u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Budget to Actual - Special Revenue Fund - Pretrial Intervention Fund  
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance
	Original	Final		Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 90,000	\$ 81,500	\$ 84,282	\$ 2,782
Total revenues	<u>90,000</u>	<u>81,500</u>	<u>84,282</u>	<u>2,782</u>
<b>EXPENDITURES</b>				
Current:				
Office supplies	3,200	500	59	441
Other expenditures	5,000	1,000	-	1,000
Total expenditures	<u>8,200</u>	<u>1,500</u>	<u>59</u>	<u>1,441</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>81,800</u>	<u>80,000</u>	<u>84,223</u>	<u>4,223</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(126,000)	(274,000)	(273,836)	164
Total other financing sources (uses)	<u>(126,000)</u>	<u>(274,000)</u>	<u>(273,836)</u>	<u>164</u>
<b>NET CHANGE IN FUND BALANCE</b>	(44,200)	(194,000)	(189,613)	4,059
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<u>425,172</u>	<u>391,062</u>	<u>391,062</u>	<u>-</u>
<b>FUND BALANCE-END OF YEAR</b>	<u>\$ 380,972</u>	<u>\$ 197,062</u>	<u>\$ 201,449</u>	<u>\$ 4,059</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Budget to Actual - Special Revenue Fund - Title I-VD  
For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal	\$ 62,707	\$ 63,000	\$ 95,501	\$ 32,501
State	33,765	33,000	-	(33,000)
Interest earnings	-	370	87	(283)
Total revenues	<u>96,472</u>	<u>96,370</u>	<u>95,588</u>	<u>(782)</u>
<b>EXPENDITURES</b>				
Current:				
Salaries and related benefits	48,000	48,000	47,408	592
Communications	-	460	467	(7)
Professional services	2,900	-	-	-
Office supplies	2,000	1,100	283	817
Total expenditures	<u>52,900</u>	<u>49,560</u>	<u>48,158</u>	<u>1,402</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>43,572</u>	<u>46,810</u>	<u>47,430</u>	<u>620</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	9,000	11,000	2,000
Operating transfers out	(43,000)	(62,000)	(62,457)	(457)
Total other financing sources (uses)	<u>(43,000)</u>	<u>(53,000)</u>	<u>(51,457)</u>	<u>1,543</u>
<b>NET CHANGE IN FUND BALANCE</b>	572	(6,190)	(4,027)	2,163
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<u>21,148</u>	<u>23,577</u>	<u>23,577</u>	<u>-</u>
<b>FUND BALANCE-END OF YEAR</b>	<u>\$ 21,720</u>	<u>\$ 17,387</u>	<u>\$ 19,550</u>	<u>\$ 2,163</u>

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2021

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 1<sup>st</sup> 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.

**SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA**

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

Honorable Michael C. Cassidy - 1/1/2021-1/9/2021

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 5,654
Benefits-retirement	225
Travel	115
	<u>\$ 5,994</u>

Honorable Kevin D. Millican - 1/10/2021-7/21/2021

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 91,418
Benefits-insurance	1,971
Benefits-retirement	4,308
	<u>\$ 97,697</u>

Honorable Elliot Cassidy - 7/22/2021-12/31/2021

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 69,307
Benefits-insurance	1,248
Benefits-retirement	6,512
Per diem	575
Travel	115
	<u>\$ 77,757</u>

# 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.

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>
<b>Receipts From:</b>		
<i>City of Jennings, Court fines</i>	\$ 13,940	\$ 10,433
<i>Department of Public Safety, Court fines</i>	625	-
<i>Jefferson Davis Sheriff's Office, Court fines</i>	44,469	40,368
<i>Jennings City Court, Court fines</i>	2,410	-
<i>State of Louisiana, Court fines</i>	2,250	3,513
<b>Subtotal Receipts</b>	<b>\$ 63,694</b>	<b>\$ 54,314</b>
 <b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>		
	-	-



# 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 06/30/2021	Second Six Month Period Ended 12/31/2021
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	\$ 491,976	\$ 504,169
<b>Add: Collections</b>		
Asset Forfeiture/Sale	146,744	428,297
Pre-Trial Diversion Program Fees	45,271	36,926
Restitution	26,214	22,448
Interest Earnings on Collected Balances	7	13
<b>Subtotal Collections</b>	<b>218,236</b>	<b>487,684</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> <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>Jefferson Davis Parish Clerk of Court</i>	1,067	2,899
<i>Jefferson Davis Parish Criminal Court Fund</i>	9,334	108,883
<i>Jefferson Davis Sheriff's Office</i>	6,714	271,785
<i>Jemmings Police Department</i>	36,336	54,865
<i>Restitution:</i>		
<i>Jefferson Davis Sheriff's Office</i>	1,333	-
<i>Jemmings Police Department</i>	382	-
<i>Worthless checks:</i>		
<i>Jefferson Davis Sheriff's Office</i>	424	258
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to Collecting Agency :		
Asset forfeitures	13,006	108,883
Pre-Trial Diversion Program Fees	111,918	161,918
Restitution	187	100
Worthless checks	785	1,253
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Asset Forfeiture Refunds	-	21,338
Restitution Payments to Individuals (additional detail is not required)	24,441	15,847
Other Disbursements to Individuals (additional detail is not required)	116	-
<b>Subtotal Disbursements/Retainage</b>	<b>206,043</b>	<b>748,029</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>\$ 504,169</b>	<b>\$ 243,824</b>

## **COMPLIANCE AND INTERNAL CONTROL**



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

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

To the District Attorney of the Thirty-First Judicial District  
Parish of Jefferson Davis, 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, and major funds of the District Attorney of the Thirty-First Judicial District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 19, 2022.

**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 to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material

weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over financial reporting 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 Schedule of Current and Prior Year Findings, 01-2021(IC), that we consider to be a significant deficiency.

### **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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance, described in the accompanying Schedule of Current and Prior Year Findings, that is required to be reported under *Government Auditing Standards*.

### **District Attorney of the Thirty-First Judicial District's Response to Findings**

District Attorney's response to the findings identified in our audit is described in the accompanying Schedule of Current and Prior Year Findings. 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 District Attorney's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District Attorney's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the District Attorney of the Thirty-First Judicial District, the District Attorney's management, and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be used by anyone other than these specified parties.

*Joseph B. Williams, Co., P.C.*

June 19, 2022

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2021**

**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

**SECTION I – CURRENT YEAR FINDINGS AND MANAGEMENT CORRECTIVE ACTION PLAN**

**Internal Control – Finding 01-2021 (IC) – Segregation of Duties**

Finding: The District Attorney did not have adequate segregation of functions within the accounting system.

Criteria: Good internal control requires that incompatible functions with the accounting system be performed by separate persons.

Effect: Due to lack of segregation of duties, misstatements could result without being prevented or detected and corrected in a timely manner.

Cause: The cause of the deficiency is due to the small staff size.

Recommendation: All incompatible functions should be performed by a separate person.

Management's Response: The District Attorney 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 in relation to compliance for the current year.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
PARISH OF JEFFERSON DAVIS, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2021**

**SECTION II – PRIOR YEAR FINDINGS AND MANAGERMENTS CORRECTIVE ACTION PLAN**

**Internal Control – Finding 01-2020 (IC) – Segregation of Duties**

Finding. The District Attorney did not have adequate segregation of functions within the accounting system.

Criteria. Good internal control requires that incompatible functions with the accounting system be performed by separate persons.

Effect. Due to lack of segregation of duties, misstatements could result without being prevented or detected and corrected in a timely manner.

Cause. The cause of the deficiency is due to the small staff size.

Recommendation. All incompatible functions should be performed by a separate person.

Management's Response. The District Attorney 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 – Finding 01-2020 (C) – Budgeting**

Finding. The Pre-Trial Intervention Fund exceeded its budget amounts by more than 5%.

Criteria. State law requires local governments to amend their budgets when budget variances for revenues and expenditures exceed 5%.

Effect. Finding causes the District Attorney to not be in compliance with state law.

Cause. Although the budget was amended, it was not adequate to cover excess amounts.

Recommendation. The Funds should be monitored more closely in the future.

Management's Response. The District Attorney concurs with the finding and will consider involving the contracted CPA to assist in the budget process. A plan will be implemented immediately.



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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

District Attorney of the Thirty-First Judicial District  
Jefferson Davis Parish  
Jennings, Louisiana

To the Governing Board of the District Attorney of the Thirty-First Judicial District's Office and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The District Attorney of the Thirty-First Judicial District's Office's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Thirty-First Judicial District's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) ***Disbursements***, including processing, reviewing, and approving.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/Electronic Municipal Market Access ("EMMA") reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Exception: Sexual harassment policy does not address annual reporting, there was no ethics policy noted in the policy manual provided by management, and the IT Disaster recovery/business continuity policy did not address periodic testing of backups or use of antivirus software.**

**Management's response: Management is working on updating all policies and procedures to be in line with those listed in the SAUPs.**

#### ***Board or Finance Committee***

---

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



- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

**The entity does not have a board or finance committee. The District Attorney is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**The entity does not have a board or finance committee. The District Attorney is an elected official responsible for all oversight of the entity; therefore, this procedure is not applicable.**

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Per the prior year audit report the unrestricted fund balance in the general fund did not have a negative ending balance; therefore, making this procedure not applicable.**

### ***Bank Reconciliations***

---

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

**We obtained a list of bank accounts from management and management's representation that the list was complete.**

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

**There were no exceptions noted as a result of applying this procedure.**

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

**Exception: There was no documentation of review of the bank reconciliations by someone in management other than the one preparing.**

**Management's response: Management will correct this going forward and also add to their policies and procedures.**

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

**There were no items outstanding over 12 months; therefore, this procedure is not applicable.**

***Collections (excluding electronic funds transfers)***

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

**Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.**

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

**There were no exceptions noted as a result of applying this procedure.**

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

**Exception: The person responsible for collecting worthless checks also makes the deposits.**

**Management's response: It is not cost effective to achieve complete segregation of duties. The mitigating control is that there is no cash collected, all are money orders or cashier's checks.**

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**The District Attorney does not collect cash; therefore, this procedure is not applicable.**

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

- a) Observe that receipts are sequentially pre-numbered.

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of this procedure.**

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

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

**Per discussion with management, we noted only one location processes payments for the fiscal period.**

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

**There were no exceptions noted as a result of applying this procedure.**

- b) At least two employees are involved in processing and approving payments to vendors.

**There were no exceptions noted as a result of applying this procedure.**

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

**Exception: The employee responsible for processing payments can add/modify vendor files and no one reviews the vendor listing.**

**Management's response: Management will review the vendor listing periodically and maintain written documentation stating that this review has been performed.**

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

**Exception: Signed checks go back to the employee responsible for processing payments.**

**Management's response: Someone other than the employee responsible for processing payments will mail out checks going forward.**

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

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

**There were no exceptions noted as a result of applying this procedure.**

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Exception: Four of the five disbursements selected did not have written approval for the disbursement.**

**Management's response: Management will update their policies and procedures to include proper approval for all disbursements.**

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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

**We obtained a listing of active credit cards, bank debit cards, fuel cards, and P-cards for the fiscal period and management's representation that the listing is complete.**

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

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

**Exception: There was no documentation that the monthly statements were reviewed and approved.**

**Management's response: Management will update their policies and procedures to include proper review/approval for all credit card statements.**

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

**There were no exceptions noted as a result of applying this procedure.**

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to

testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

**Exception: There were several credit card transactions that did not have the business purpose noted.**

**Management’s response: Management will update their policies and procedures to include written documentation of the business purpose for each credit card transaction.**

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

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

**Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete.**

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

***Contracts***

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:

**We inquired of management and noted that there were no agreements/contracts initiated or renewed during the fiscal period; therefore, this procedure is not applicable.**

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- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

**We inquired of management and noted that there were no agreements/contracts initiated or renewed during the fiscal period; therefore, this procedure is not applicable.**

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

**We inquired of management and noted that there were no agreements/contracts initiated or renewed during the fiscal period; therefore, this procedure is not applicable.**

If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

**We inquired of management and noted that there were no agreements/contracts initiated or renewed during the fiscal period; therefore, this procedure is not applicable.**

Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

**We inquired of management and noted that there were no agreements/contracts initiated or renewed during the fiscal period; therefore, this procedure is not applicable.**

### ***Payroll and Personnel***

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

**We obtained a listing of employees and management's representation that the listing is complete.**

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

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

**Exception: One of the five employees selected for testing did not have proper documentation of their daily attendance for the selected pay period.**

**Management's response: Management will ensure that all employees document their time and that it is approved.**

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

**Exception: No written approval of sick/vacation leave taken**

**Management's response: Management will update their policies and procedures to include written documentation of sick/vacation leave.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**Exception: No total pay approved in files, only amount of increase from 2019.**

**Management's response: Management will update all personnel files to include current approved rate of pay and also maintain documentation of any approved pay increases.**

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

**There were no exceptions noted as a result of applying this procedure.**

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

**There were no exceptions noted as a result of applying this procedure.**

### ***Ethics***

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

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

**Exception: Two of the five employees selected did not have their ethics certificate.**

**Management's response: Management has set a date each year that all employees will complete ethics training and provide management with their certificates so that they are all completed on the same day.**

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

**There were no exceptions noted as a result of applying this procedure.**

### ***Debt Service***

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

**No debt was issued during the fiscal period. Therefore, this procedure is not applicable.**

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Per inspection of the trial balance, there was no debt outstanding at the end of the fiscal period; therefore, this procedure is not applicable.**

### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Management has asserted that the entity did not have any misappropriations of public funds or assets.**

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Exception: The notice required by R.S. 24:523.1 was not posted on the entity's premises or its website.**

**Management's response: Management is working on updating their website to include this notice. Also they plan to post the notice on their premises.**

### ***Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

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

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active



antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**We performed the procedure and discussed the results with management. There were no exceptions noted as a result of applying this procedure.**

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

**There were no exceptions noted as a result of applying this procedure.**

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

**Exception: The entity did not have its sexual harassment policy and complaint procedure on its website or posted on the entity's premises.**

**Management's response: Management is working on updating their website to include this policy and procedure. Also, they plan to post the policy and procedure on their premises.**

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

**Exception: The entity did not prepare an annual sexual harassment report.**

**Management's response: Management has subsequently prepared the report and will add this procedure to its policies and procedures.**

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

We are required to be independent of the District Attorney of the Thirty-First Judicial District's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Langley, Williams & Co., LLC

*Langley, Williams & Co., LLC*

Lake Charles, LA  
June 18, 2022

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