

**DISTRICT ATTORNEY OF THE
SIXTEENTH JUDICIAL DISTRICT**
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Financial Report

Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Honorable M. Bofill Duhé
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth 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 Sixteenth Judicial District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 Sixteenth 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 Sixteenth 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Sixteenth 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 Sixteenth 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, schedule of changes in the district attorney's total OPEB liability and related ratios, schedule of employer's share of net pension liability, schedule of employer contributions, and notes to the required supplementary information on pages 56-63 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 the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Sixteenth Judicial District's basic financial statements. The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative Session. These reporting schedules are presented for purposes of additional analysis and are also 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 reporting schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison information for the Probation Fund (nonmajor fund) but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the District Attorney of the Sixteenth 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 Sixteenth 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 the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and compliance.

Champagne & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
June 22, 2022

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Net Position
December 31, 2021

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 3,029,981
Due from other governmental units	758,909
Prepaid items	<u>120,088</u>
Total current assets	<u>3,908,978</u>

Noncurrent assets:

Capital assets, net	80,232
Net pension asset	<u>320,545</u>
Total noncurrent assets	<u>400,777</u>

Total assets	<u>4,309,755</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred amount on pension	1,073,429
Deferred amount on post employment benefit plan	<u>4,026,662</u>
Total deferred outflows of resources	<u>5,100,091</u>

LIABILITIES

Current liabilities:

Accounts payable	167,492
Due to other governments	279,611
Other liabilities	<u>74,819</u>
Total current liabilities	<u>521,922</u>

Noncurrent liabilities:

Post employment benefit obligation payable	<u>12,686,115</u>
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Total liabilities	<u>13,208,037</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred amount on pension	1,861,891
Deferred amount on post employment benefit plan	<u>2,282,235</u>
Total deferred inflows of resources	<u>4,144,126</u>

NET POSITION

Net investment in capital assets	80,232
Unrestricted (deficit)	<u>(8,022,549)</u>
Total net position	<u>\$ (7,942,317)</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Statement of Activities
For the Year Ended December 31, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ <u>9,027,117</u>	\$ <u>6,080,523</u>	\$ <u>1,550,342</u>	<u>\$(1,396,252)</u>
	General revenues:			
	Interest income			1,253
	On-behalf payments			1,384,224
	Miscellaneous			<u>233,922</u>
	Total general revenues			<u>1,619,399</u>
	Change in net position			223,147
	Net position - January 1, 2021			<u>\$(8,165,464)</u>
	Net position - December 31, 2021			<u>\$(7,942,317)</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

MAJOR FUNDS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Title IV-D Fund - This special revenue fund account consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to establish the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Family Service Division Fund – This fund consists of federal and state grant funds received from the Louisiana Office of Juvenile Justice, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice. Local funding sources from the three parish school boards, parish government, and court costs also generate revenue. This fund was developed to accomplish two tasks: target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to delinquent behavior.

Criminal Court Clearing Fund – This fund was established by the Louisiana Revised Statute 15:571 and is funded by court costs revenue, fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures currently chosen to be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

Nonmajor Special Revenue Fund

Probation Fund – The District Attorney's office assumed the responsibility of probation supervision services for all cases of two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist largely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of up to sixty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Title IV-D Fund	Family Service Division Fund
ASSETS			
Current assets:			
Cash and interest-bearing deposits	\$ 1,846,819	\$ 111,880	\$ 754,138
Due from other funds	298,380	-	-
Due from other governmental units	157,387	138,920	135,248
Prepaid items	81,178	13,499	11,721
 Total assets	 \$ 2,383,764	 \$ 264,299	 \$ 901,107
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 163,529	\$ 25	\$ 3,294
Due to other funds	12,201	65	11,086
Due to other governments	90,489	-	-
Other liabilities	21,126	10,244	13,713
 Total liabilities	 287,345	 10,334	 28,093
Fund balance:			
Nonspendable	81,178	13,499	11,721
Restricted	-	240,466	861,293
Committed	-	-	-
Assigned	-	-	-
Unassigned	2,015,241	-	-
 Total fund balance	 2,096,419	 253,965	 873,014
 Total liabilities and fund balance	 \$ 2,383,764	 \$ 264,299	 \$ 901,107

The accompanying notes are an integral part of the basic financial statements.

<u>Criminal Court Clearing Fund</u>	<u>Nonmajor Fund Probation Fund</u>	<u>Totals</u>
\$ 175,946	\$ 141,198	\$ 3,029,981
8,466	-	306,846
314,008	13,346	758,909
-	13,690	120,088
<u>\$ 498,420</u>	<u>\$ 168,234</u>	<u>\$ 4,215,824</u>
\$ -	\$ 644	\$ 167,492
283,174	320	306,846
189,122	-	279,611
26,124	3,612	74,819
<u>498,420</u>	<u>4,576</u>	<u>828,768</u>
-	13,690	120,088
-	149,968	1,251,727
-	-	-
-	-	-
-	-	2,015,241
<u>-</u>	<u>163,658</u>	<u>3,387,056</u>
<u>\$ 498,420</u>	<u>\$ 168,234</u>	<u>\$ 4,215,824</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

Total fund balance for governmental funds at December 31, 2021	\$	3,387,056
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of \$814,439 accumulated depreciation	\$ 74,325	
Automobiles, net of \$88,735 accumulated depreciation	<u>5,907</u>	80,232
The deferred outflows of expenditures are not a use of current resources, and, therefore, are not reported in the funds:		
Pension plan	1,073,429	
Post employment benefit obligation	<u>4,026,662</u>	5,100,091
General long-term debt of governmental activities is not payable from current resources and, therefore, not reported in the funds. This debt is:		
Post employment benefit obligation payable	(12,686,115)	
Net pension asset	<u>320,545</u>	(12,365,570)
The deferred inflows of contributions are not available resources, and, therefore, are not reported in the funds:		
Pension plan	(1,861,891)	
Post employment benefit obligation	<u>(2,282,235)</u>	<u>(4,144,126)</u>
Total net position of governmental activities at December 31, 2021	\$	<u>(7,942,317)</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

	General Fund	Title IV-D Fund	Family Service Division Fund
Revenues:			
Commissions on fines and forfeitures	\$ 1,575,431	\$ -	\$ 73,265
Drug seizure forfeitures	70,771	-	-
Bond premium fees	218,455	-	-
Collection fees	7,327	-	-
Probation fees	-	-	-
Grants	26,632	495,038	54,940
State funds	98,579	255,019	600,134
Local funds	-	-	20,000
Intergovernmental agreement	877,615	-	499,411
Interest income	702	46	347
On-behalf payments	1,384,224	-	-
Other	9,602	535	6,007
Total revenues	4,269,338	750,638	1,254,104
Expenditures:			
General government - judicial	3,981,622	775,116	1,211,099
Excess (deficiency) of revenues over expenditures	287,716	(24,478)	43,005
Other financing sources (uses):			
Proceeds from disposal of assets	13,880	-	-
Operating transfers in	-	-	15,651
Operating transfers out	(24,117)	-	-
Total other financing sources (uses)	(10,237)	-	15,651
Net change in fund balance	277,479	(24,478)	58,656
Fund balance, beginning	1,818,940	278,443	814,358
Fund balance, ending	\$ 2,096,419	\$ 253,965	\$ 873,014

The accompanying notes are an integral part of the basic financial statements.

Criminal Court Clearing Fund	Nonmajor Fund Probation Fund	Totals
\$ 810,188	\$ -	\$ 2,458,884
70,771	-	141,542
-	-	218,455
94,045	-	101,372
-	400,444	400,444
-	-	576,610
-	-	953,732
-	-	20,000
1,404,474	30,089	2,811,589
118	40	1,253
-	-	1,384,224
-	428	16,572
<u>2,379,596</u>	<u>431,001</u>	<u>9,084,677</u>
<u>2,388,062</u>	<u>329,426</u>	<u>8,685,325</u>
<u>(8,466)</u>	<u>101,575</u>	<u>399,352</u>
-	4,790	18,670
8,466	-	24,117
-	-	(24,117)
<u>8,466</u>	<u>4,790</u>	<u>18,670</u>
-	106,365	418,022
-	57,293	2,969,034
<u>\$ -</u>	<u>\$ 163,658</u>	<u>\$ 3,387,056</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

Total net change in fund balances at December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$	418,022
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 33,039	
Depreciation expense for the year ended December 31, 2021	<u>(43,173)</u>	(10,134)
Expenses not requiring the use of current financial resources and, therefore, not reported as expenditures in the governmental funds:		
Net change in OPEB liability and related deferreds	(484,772)	
Net change in net pension liability/(asset) and related deferreds	<u>300,031</u>	<u>(184,741)</u>
Total change in net position for the year ended December 31, 2021 per Statement of Activities	\$	<u><u>223,147</u></u>

The accompanying notes are an integral part of the basic financial statements.

FUND DESCRIPTIONS - FIDUCIARY FUNDS

CUSTODIAL FUNDS

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, “Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989,” shall be deposited in this fund.

The office of the District Attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency’s participation in any of the activities that led to the seizure or forfeiture of the property or monies.

Collections Clearing Account Fund – This fund was established by the District Attorney to serve as a clearing account for payments collected within Probation Services as ordered in court. The new processing of payments will allow defendants to make one money order or one credit card payment, payable to the District Attorney's Office, rather than multiple money orders for various agencies. The District Attorney's Office will then disburse the respective payments to the various agencies as required.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

ASSETS	
Cash and cash equivalents	<u>\$ 842,422</u>
Total assets	<u>842,422</u>
LIABILITIES	
Accounts payable	135
Due to local governments	<u>15,085</u>
Total liabilities	<u>15,220</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>\$ 827,202</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

Additions:	
Fines, fees and court costs	\$2,334,210
Seized funds	567,908
Interest earned	406
Total additions	<u>2,902,524</u>
Deductions:	
Payments to local governments of fines, fees and court costs	(2,334,210)
Payment of seized funds to local governments	(332,450)
Payment of seized funds to defendants	(31,900)
Payment of interest to local governments	(1,831)
Total deductions	<u>(2,700,391)</u>
Net increase in net position	202,133
Net position, beginning	<u>625,069</u>
Net position, ending	<u>\$ 827,202</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Sixteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He 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 Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

For financial reporting purposes, the District Attorney includes all funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Parish Governments maintain and operate the parish courthouses in which the District Attorney's offices are located and provide funds for equipment and furniture of the District Attorney's office. Other than this and certain operating expenditures of the District Attorney's office that are paid or provided by the parish governments as required by Louisiana law, the District Attorney is financially independent.

Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government, over which the District Attorney exercises no oversight responsibility, such as the parish governments, parish school boards, other independently elected parish officials, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The District Attorney has no business-type activities.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the District Attorney are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the District Attorney, if management chooses to define a particular fund as major, or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds considered to be major are described below:

Governmental funds—

General fund

The General Fund, as provided by Louisiana Revised Statute 15:571.11, provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. It is used to account for and report all financial resources not accounted for and reported in another fund. Other sources of revenue include commissions on drug seizure cases, which are to be used for, but not limited to, prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2616, pre-trial diversion fees, court costs, bond premium fees authorized by Louisiana Revised Statute 1065:1, and worthless check collection fees in accordance with Louisiana Revised Statute 16:15.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Special revenue funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The individual special revenue funds used by the District Attorney for the year ended December 31, 2021 are as follows:

Title IV-D Fund – This special revenue fund account consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to establish the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Family Service Division Fund – This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice and court costs revenue as well as funds from local governmental agencies (schools and parishes), non-profit organizations and private foundations. This fund was developed to accomplish two tasks: target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to delinquent behavior.

Criminal Court Clearing Fund – This fund was established by the Louisiana Revised Statute 15:571 and is funded by court costs revenue, fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures currently chosen to be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

The following are nonmajor funds:

Special Revenue Fund—

Probation Fund – The District Attorney's office assumed the responsibility of probation supervision services for all cases of two years or less, under the authority of the judicial branch as set forth in the Louisiana Revised Statutes. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of up to sixty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

Custodial Funds—

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the District Attorney programs. The District Attorney has adopted GASBS No. 84 for the reporting and

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The individual custodial funds used by the District Attorney for the year ended December 31, 2021 are as follows:

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

The office of the District Attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency's participation in any of the activities that led to the seizure or forfeiture of the property or monies.

Collections Clearing Account Fund – This fund was established by the District Attorney to serve as a clearing account for payments collected within Probation Services as ordered in court. The new processing of payments will allow defendants to make one money order, payable to the District Attorney's Office, rather than multiple money orders for various agencies. The District Attorney's Office will then disburse the respective payments to the various agencies as required.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide equity is classified as net position. In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, debt extinguishment, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

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 they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances include grant revenue and commissions.

Capital Assets

In the government-wide financial statements, capital assets (primarily equipment and automobiles) are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Interest costs are not capitalized as they relate to fixed assets. The District Attorney's threshold for capitalization is \$1,000.

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. The range of estimated useful lives by type of asset is as follows:

Equipment and automobiles	5-10 years
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In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

All full-time employees earn from 7 to 21 days of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. All full-time employees earn 15 days of sick leave each year. Sick leave may be accumulated but is not paid upon termination. At December 31, 2021, the District Attorney has no leave benefits required to be accrued and reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

- 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 and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be 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. The District Attorney has no restricted net position.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

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.

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.

Committed – amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney's office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the District Attorney.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney's adopted policy, only the District Attorney may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

As of December 31, 2021, fund balances are composed of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid items	\$ 81,178	\$ 38,910	\$ 120,088
Restricted:			
Other purposes	-	1,251,727	1,251,727
Committed:	-	-	-
Assigned:	-	-	-
Unassigned:	<u>2,015,241</u>	<u>-</u>	<u>2,015,241</u>
 Total fund balances	 <u>\$2,096,419</u>	 <u>\$ 1,290,637</u>	 <u>\$ 3,387,056</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in its commitment or assignment actions.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021 are recorded as prepaid items. The only prepaid item that existed at December 31, 2021 was prepaid insurance.

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2021, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$3,872,403 of which \$842,422 is attributable to fiduciary funds, which are not presented in the statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit within the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2021 are secured as follows:

Bank balances	<u>\$3,929,161</u>
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At December 31, 2021 the deposits are secured as follows:

Federal deposit insurance	425,946
Pledged securities	<u>3,503,215</u>
Total	<u>\$3,929,161</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Deposits in the amount of \$3,503,215 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2021:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 298,380	\$ 12,201
Special Revenue Funds:		
Child Support Fund	-	65
Family Service Division Fund	-	11,086
Criminal Court Clearing Fund	8,466	283,174
Probation Fund	-	320
	\$ 306,846	\$ 306,846
Totals	\$ 306,846	\$ 306,846

The receivables and payables noted above are basically caused by timing. All are expected to be paid within one year.

B. Interfund transfers

Interfund transfers consisted of the following at December 31, 2021 :

	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
General Fund	\$ -	\$ 24,117
Special Revenue Funds:		
Family Service Division Fund	15,651	-
Criminal Court Clearing Fund	8,466	-
	\$ 24,117	\$ 24,117
Totals	\$ 24,117	\$ 24,117

The transfer between the general fund and the family service division fund was due to the fact that when fines are collected through pre-trial diversion, a portion of these fees is allocated to the family service division fund. The transfer from the general fund to the criminal court clearing fund was made to cover the deficit at year end in the criminal court clearing fund.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(4) Due from Other Governments

The amount due from other governments of \$758,909 at December 31, 2021, consists of amounts due from various state and local departments for various appropriations and reimbursements of grant expenditures.

(5) Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance <u>01/01/21</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/21</u>
Governmental activities:				
Equipment	\$ 857,773	\$ 33,039	\$ (2,048)	\$ 888,764
Automobiles	<u>172,765</u>	<u>-</u>	<u>(78,123)</u>	<u>94,642</u>
Totals	<u>1,030,538</u>	<u>33,039</u>	<u>(80,171)</u>	<u>983,406</u>
Less: accumulated depreciation				
Equipment	781,184	35,303	(2,048)	814,439
Automobiles	<u>158,988</u>	<u>7,870</u>	<u>(78,123)</u>	<u>88,735</u>
Total accumulated depreciation	<u>940,172</u>	<u>43,173</u>	<u>(80,171)</u>	<u>903,174</u>
Governmental activities, capital assets, net	<u>\$ 90,366</u>	<u>\$ (10,134)</u>	<u>\$ -</u>	<u>\$ 80,232</u>

Depreciation expense of \$43,173 was charged to the general government function.

(6) Due to Other Governments

The amount due to other governments of \$279,611 at December 31, 2021, consists of amounts due to various state and local governments for various items.

(7) Expenditures of the District Attorney not included in the Financial Statements

The District Attorney's offices are located in the courthouses of Iberia, St. Mary and St. Martin Parishes. The respective parish governments pay for the upkeep and maintenance of the courthouses.

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.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(8) Risk Management

The District Attorney is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the fiscal year. Settlements have not exceeded insurance coverage in any of the past three years.

(9) Litigation

There are three litigations pending against the District Attorney at December 31, 2021. The first litigation involves a pipeline dispute and alleged unlawful arrests in conjunction with protests against construction of said pipeline. A motion to dismiss has been filed and denied; however, a motion to transfer was granted. The judge dismissed all plaintiffs except for the "arrestee" plaintiffs. There is presently a motion pending on behalf of the District Attorney to dismiss the case. The second litigation involves a claim of arrest and prosecution without probable cause. The court has been requested to dismiss the lawsuit. The third litigation involves a claim of various constitutional violations. Legal counsel intends to file a motion to dismiss on behalf of the District Attorney. It is management's opinion that the District Attorney's office will not suffer any monetary damages however, insurance coverage would be sufficient to cover any potential damages. Accordingly, no liability has been recorded at December 31, 2021.

(10) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments of Iberia, St. Mary, and St. Martin to certain employees of the District Attorney's office.

Supplementary salary payments are made by the state and parish governments directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2021 financial statements are as follows:

General Fund:

State of Louisiana	\$ 1,093,124
Iberia Parish Government	70,906
St. Mary Parish Government	71,097
St. Martin Parish Government	<u>62,743</u>
Total On-behalf payments	<u>\$ 1,297,870</u>

On-behalf payments include benefit payments (pension and medicare) made on behalf of the District Attorney and the Assistant District Attorneys. The payments are made to the Louisiana District Attorneys' Retirement System as described in Note (13) and to the United States Treasury/Internal Revenue Service. The District Attorney's office is not legally responsible for these payments. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

General Fund:	
State of Louisiana	\$ 72,731
Iberia Parish Government	4,718
St. Mary Parish Government	4,730
St. Martin Parish Government	4,175
Total On-behalf pension and medicare tax payments	\$ 86,354

(11) Federal Financial Assistance Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the federal grantor agencies. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

(12) Post-Employment Health Care and Life Insurance Benefits / GASB 75

Plan description – The District Attorney of the Sixteenth Judicial District (the District Attorney) provides certain continuing health care and life insurance benefits for its retired employees. The District Attorney of the Sixteenth Judicial District’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the District Attorney. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the District Attorney. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Employees are covered by either the Parochial Employees’ Retirement System of Louisiana or the Louisiana District Attorneys’ Retirement System. The Parochial retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. The District Attorneys’ retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 24 years of service; age 60 and 10 years of service. In all cases, retirees on and after March 1, 2015 are subject to a minimum of 15 years of service for coverage.

Life insurance coverage is not considered for this valuation.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Employees covered by benefit terms – At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	87
	120

Total OPEB Liability

The District Attorney’s total OPEB liability of \$12,686,115 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.12% annually (beginning of year to determine ADC) 2.06% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers’ 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

Changes in the Total OPEB Liability

Balance at December 31, 2020	<u>\$ 12,300,131</u>
Changes for the year:	
Service cost	231,292
Interest	263,214
Differences between expected and actual experience	(70,850)
Changes in assumptions	136,607
Benefit payments and net transfers	<u>(174,279)</u>
Net changes	<u>385,984</u>
 Balance at December 31, 2021	 <u>\$ 12,686,115</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current discount rate:

	1% Decrease 3.06%	Current Discount Rate 4.06%	1% Increase 5.06%
Total OPEB Liability	<u>\$15,304,345</u>	<u>\$ 12,686,115</u>	<u>\$10,659,536</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1% Decrease 4.50%	Current Trend Rate 5.50%	1% Increase 6.50%
Total OPEB Liability	<u>\$10,554,253</u>	<u>\$ 12,686,115</u>	<u>\$15,433,344</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the District Attorney recognized OPEB expense of \$659,051. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 691,323	\$ 1,493,223
Changes of assumptions	3,335,339	789,012
Total	\$ 4,026,662	\$ 2,282,235

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending December 31:	
2022	\$ 164,545
2023	164,545
2024	164,545
2025	164,545
2026	164,545
Thereafter	921,702
	\$1,744,427

(13) Pension Plans / GASB 68

Substantially all employees of the District Attorney are members of one of the following statewide retirement systems: Louisiana District Attorneys' Retirement System and Parochial Employees' Retirement System of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana District Attorneys' Retirement System (System) and Parochial Employees' Retirement System of Louisiana (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Louisiana District Attorneys' Retirement System

The Louisiana District Attorneys' Retirement System (System) was created on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit, are provided as specified in the plan.

Summary of Significant Accounting Policies

The Louisiana District Attorneys' Retirement System (System) prepares its employer pension schedules in accordance with the standards established by the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Basis of Accounting

The Louisiana District Attorneys' Retirement System's employer pension schedules are prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Plan Description

The Louisiana District Attorneys' Retirement System is the administrator of a cost-sharing multiple employer defined benefit pension plan. The System was established on the first day of August, 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, assistant district attorneys in each parish, and employees of this retirement system and the Louisiana District Attorneys' Association.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

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

Retirement Benefits

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 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

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 3% (3.5% 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 15 years) or projected continued service to age 60.

Survivor Benefits

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic Option 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.

Permanent Benefit Increases/Cost-of-Living Adjustments

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and surviving beneficiaries who are 65 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.

Back-Deferred Retirement Option Program

In lieu of receiving an actual 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 36 months 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 a reduced 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.

Deferred Retirement Option Program

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months 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 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

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.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 4.00%.

Non-Employer Contributions

In accordance with state statute, the System receives 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 in the amount of \$121,495 and excluded from pension expense for the year ended December 31, 2021.

Schedule of Employer Allocations

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Louisiana District Attorneys' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the fiscal year ended June 30, 2021, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2021.

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

At December 31, 2021, the District Attorney reported a liability of \$209,644 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 retirement system relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District Attorney's proportion was 1.177560%, which was a decrease of 0.066856% from its proportion measured as of June 30, 2020.

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Notes to Basic Financial Statements (continued)

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$116,153 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,240.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ 67,258	\$ 64,373
Changes of assumptions	395,620	-
Net difference between projected and actual earnings on pension plan investments	-	570,181
Change in proportion and differences between employer contributions and proportionate share of contributions	8,413	41,421
Employer contributions subsequent to the measurement date	<u>52,970</u>	<u>-</u>
Total	<u>\$ 524,261</u>	<u>\$ 675,975</u>

Deferred outflows of resources of \$52,970 related to pensions resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

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

<u>Fiscal Year Ended</u>	
12/31/2022	\$ (33,635)
12/31/2023	(8,593)
12/31/2024	(72,211)
12/31/2025	<u>(90,245)</u>
	<u>\$ (204,684)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 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>
Expected Remaining Service Lives	<p>5 years - June 30, 2021</p> <p>6 years - June 30, 2020</p> <p>6 years - June 30, 2019</p> <p>6 years - June 30, 2018</p> <p>7 years - June 30, 2017</p> <p>7 years - June 30, 2016</p>
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

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Notes to Basic Financial Statements (continued)

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 of 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:

Asset Class	Long-Term Target Asset Allocation	Rates of Return	
		Real	Nominal
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	0.03%	0.00%	
System Total	100.00%		5.80%
Inflation			2.45%
Expected Arithmetic Nominal Return			8.25%

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 Employer's Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the participating employers calculated using the discount rate of 6.10%, as well as what the employers' 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.

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Notes to Basic Financial Statements (continued)

	Changes in Discount Rate		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.10%	6.10%	7.10%
Employer's proportionate share of net pension liability/(asset)	\$1,027,926	\$ 209,644	\$(475,902)

Changes in Net Pension Liability/(Asset)

The changes in the net pension liability for the year ended June 30, 2021, were recognized in the current reporting period as pension expense except as follows:

1. Differences between expected and actual experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a close period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources in the amount of \$67,258 and deferred inflows of resources in the amount of \$64,373 for the year ended December 31, 2021.
2. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in deferred inflows of resources in the amount of \$570,181 for the year ended December 31, 2021.
3. Changes of assumptions or other inputs: Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources in the amount of \$395,620 for the year ended December 31, 2021.
4. Changes in proportion: Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The changes in proportion resulted in deferred outflows of resources in the amount of \$8,413 and deferred inflows of resources in the amount of \$41,421 for the year ended December 31, 2021.

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Notes to Basic Financial Statements (continued)

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employers' proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Estimates

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

Retirement System Audit Report

The District Attorneys' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

Parochial Employees Retirement System of Louisiana

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing, multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

Summary of Significant Accounting Policies

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

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Notes to Basic Financial Statements (continued)

Basis of Accounting

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2020.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Plan Description

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost-sharing, multiple employer defined benefit pension plan. The System was established and provided for by R.S. 11:1901 of the Louisiana Revised Statute (LRS). The District Attorney participates in Plan A.

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the state which does not have its own retirement system and which elects to become members of the System.

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

Eligibility Requirements

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.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

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

Retirement Benefits

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

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits

Upon the death of any member 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, 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

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

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

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

Disability Benefits

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 shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 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 65 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.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation. However, the actual rate for the fiscal year ending December 31, 2020 was 12.25%.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
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Notes to Basic Financial Statements (continued)

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue in the amount of \$25,422 and excluded from pension expense for the year ended December 31, 2021.

Schedule of Employer Allocations

The schedule of employer allocations reports the historical employer contributions, in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Parochial Employees' Retirement System of Louisiana. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2020 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2020.

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

At December 31, 2021, the District Attorney reported an asset of \$530,189 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension asset 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. At December 31, 2020, the District Attorney's proportion was 0.302375%, which was a decrease of 0.057366% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$25,790 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,659.

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

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Notes to Basic Financial Statements (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 129,083	\$ 63,281
Changes of assumptions	173,461	-
Net difference between projected and actual earnings on pension plan investments	-	1,034,774
Change in proportion and differences between employer contributions and proportionate share of contributions	1,637	87,861
Employer contributions subsequent to the measurement date	244,987	-
Total	\$ 549,168	\$ 1,185,916

Deferred outflows of resources of \$244,987 related to pensions resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ended	
12/31/2022	\$ (255,310)
12/31/2023	(105,648)
12/31/2024	(351,727)
12/31/2025	(169,050)
	\$ (881,735)

Actuarial Methods and Assumptions:

The net pension liability/(asset) was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	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%. 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 capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

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	<u>100%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

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 MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity to Employer's Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/(asset) 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.

	Changes in Discount Rate		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Employer's proportionate share of net pension liability/(asset)	<u>\$1,111,650</u>	<u>\$ (530,189)</u>	<u>\$(1,905,194)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Changes in Net Pension Liability/(Asset)

The changes in the net pension liability/(asset) for the year ended December 31, 2020 were recognized in the current reporting period as pension expense except as follows:

1. Differences between expected and actual experience: Differences between expected and actual experience regarding economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources in the amount of \$129,083 and deferred inflows of resources in the amount of \$63,281 for the year ended December 31, 2021.
2. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in deferred inflows of resources in the amount of \$1,034,774 for the year ended December 31, 2021.
3. Changes of assumptions: The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources in the amount of \$173,461 for the year ended December 31, 2021.
4. Change in proportion: Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The changes in proportion resulted in deferred outflows of resources in the amount of \$1,637 and deferred inflows of resources in the amount of \$87,861 for the year ended December 31, 2021.

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employers' proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Retirement System Audit Report

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2020. Access to the audit report can be

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lla.state.la.us.

Estimates

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly, actual results may differ from estimated amounts.

(14) Act 706 – Schedule of Compensation, Reimbursements, Benefits and Other Payments to Entity Head

Under Act 706, the District Attorney of the Sixteenth Judicial District is required to disclose the compensation, reimbursements, benefits, and other payments made to the District Attorney, in which the payments are related to the position. The following is a schedule of payments made to the District Attorney for the year ended December 31, 2021.

Entity head: M. Bofill Duhé, District Attorney

Salary	\$	129,557	
Benefits - insurance		16,278	
Benefits - retirement/medicare		11,135	
Car allowance (January - May 2021)		7,980	
Vehicle provided by government (June - December 2021)		6,965	
Per diem		1,244	
Reimbursements		140	
Travel		2,116	
Registration fees		1,825	
	\$		177,240

On-behalf payments for salaries and fringe benefits:

Salaries (as allowed by RS 16:10)		53,846	
Salaries (as allowed by RS 16:351)		6,046	
Salaries (as allowed by RS 16:351)		6,054	
Salaries (as allowed by RS 16:351)		5,728	
Fringe benefits paid by State of Louisiana		4,564	
Fringe benefits paid by Iberia Parish Government		464	
Fringe benefits paid by St. Mary Parish Government		465	
Fringe benefits paid by St. Martin Parish Government		440	
			77,607
Total	\$		254,847

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(15) Risks and Uncertainties

The COVID-19 outbreak in the United States has caused business disruption through mandated closings, reduction of operating hours, or operational restrictions for nonessential businesses, including retail stores, restaurants, personal service businesses and all entertainment venues. While the disruption is expected to be temporary, there is still uncertainty around the duration of and the implications of the closings. The District Attorney of the Sixteenth Judicial District expects this matter could negatively impact availability of resources and operating results. The financial impact cannot be reasonably estimated at this time.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 1,611,830	\$ 1,585,969	\$ 1,575,431	\$ (10,538)
Drug seizure forfeitures	40,000	72,472	70,771	(1,701)
Bond premium fees	142,105	221,029	218,455	(2,574)
Collection fees	13,800	7,663	7,327	(336)
Grants -				
Louisiana Commission on Law Enforcement	29,583	27,926	26,632	(1,294)
State Funds -				
Victims Assistance	60,000	98,579	98,579	-
Interest income	12,800	697	702	5
On-behalf payments	1,349,043	1,384,224	1,384,224	-
Intergovernmental agreement	682,726	882,869	877,615	(5,254)
Other	15,122	20,644	9,602	(11,042)
Total revenues	<u>3,957,009</u>	<u>4,302,072</u>	<u>4,269,338</u>	<u>(32,734)</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	2,996,640	2,961,146	2,970,022	(8,876)
Operating services	267,379	322,674	322,213	461
Materials and supplies	149,531	166,929	177,162	(10,233)
Travel and other charges	43,224	27,432	26,999	433
Capital outlay	19,928	19,957	18,100	1,857
Professional fees	425,449	440,457	465,693	(25,236)
Intergovernmental agreement	-	1,211	1,433	(222)
Total expenditures	<u>3,902,151</u>	<u>3,939,806</u>	<u>3,981,622</u>	<u>(41,816)</u>
Excess of revenues over expenditures	54,858	362,266	287,716	(74,550)
Other financing uses:				
Proceeds from disposal of assets	-	-	13,880	13,880
Operating transfers out	(112,692)	(43,813)	(24,117)	19,696
Total financing sources (uses)	<u>(112,692)</u>	<u>(43,813)</u>	<u>(10,237)</u>	<u>33,576</u>
Net change in fund balance	(57,834)	318,453	277,479	(40,974)
Fund balances, beginning	<u>1,893,303</u>	<u>1,818,940</u>	<u>1,818,940</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,835,469</u>	<u>\$ 2,137,393</u>	<u>\$ 2,096,419</u>	<u>\$ (40,974)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Title IV-D Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Grants -				
Louisiana Department of Social Services	\$ 544,302	\$ 497,031	\$ 495,038	\$ (1,993)
State funds -				
Louisiana Department of Social Services	280,398	256,046	255,019	(1,027)
Interest income	1,400	46	46	-
Other	<u>575</u>	<u>535</u>	<u>535</u>	<u>-</u>
Total revenues	<u>826,675</u>	<u>753,658</u>	<u>750,638</u>	<u>(3,020)</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	751,505	714,623	717,438	(2,815)
Operating services	39,250	34,758	33,983	775
Materials and supplies	18,000	16,144	16,463	(319)
Travel and other charges	4,000	-	20	(20)
Capital outlay	6,000	2,525	2,525	-
Professional fees	<u>6,000</u>	<u>4,687</u>	<u>4,687</u>	<u>-</u>
Total expenditures	<u>824,755</u>	<u>772,737</u>	<u>775,116</u>	<u>(2,379)</u>
Excess (deficiency) of revenues over expenditures	1,920	(19,079)	(24,478)	(5,399)
Fund balances, beginning	<u>275,133</u>	<u>278,443</u>	<u>278,443</u>	<u>-</u>
Fund balances, ending	<u>\$ 277,053</u>	<u>\$ 259,364</u>	<u>\$ 253,965</u>	<u>\$ (5,399)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Family Service Division Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 78,600	\$ 71,540	\$ 73,265	\$ 1,725
Grants -				
Louisiana Commission on Law Enforcement	52,766	54,793	54,940	147
State Funds -				
FINS	84,072	84,072	84,072	-
TASC	181,600	190,154	192,730	2,576
OYD	300,000	323,332	323,332	-
Local Funds	15,295	20,000	20,000	-
Intergovernmental agreement	494,700	502,200	499,411	(2,789)
Interest income	4,710	356	347	(9)
Other	4,138	6,007	6,007	-
Total revenues	1,215,881	1,252,454	1,254,104	1,650
Expenditures:				
General government - judicial				
Salaries and related benefits	1,008,949	1,033,490	1,046,505	(13,015)
Operating services	49,087	49,469	52,432	(2,963)
Materials and supplies	29,070	28,743	30,366	(1,623)
Travel and other charges	19,000	13,156	15,527	(2,371)
Capital outlay	9,445	9,971	9,971	-
Professional fees	89,428	55,875	56,298	(423)
Total expenditures	1,204,979	1,190,704	1,211,099	(20,395)
Excess of revenues over expenditures	10,902	61,750	43,005	(18,745)
Other financing sources:				
Operating transfers in	11,410	14,810	15,651	841
Net change in fund balance	22,312	76,560	58,656	(17,904)
Fund balances, beginning	836,438	814,358	814,358	-
Fund balances, ending	\$ 858,750	\$ 890,918	\$ 873,014	\$ (17,904)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Criminal Court Clearing Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 844,780	\$ 827,347	\$ 810,188	\$ (17,159)
Drug seizure forfeitures	30,000	79,011	70,771	(8,240)
Collection fees	91,000	96,282	94,045	(2,237)
Intergovernmental agreement	1,260,471	1,333,380	1,404,474	71,094
Interest income	1,000	110	118	8
Total revenues	<u>2,227,251</u>	<u>2,336,130</u>	<u>2,379,596</u>	<u>43,466</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	2,297,715	2,338,571	2,374,566	(35,995)
Operating services	918	1,020	1,020	-
Professional fees	29,900	25,542	12,476	13,066
Total expenditures	<u>2,328,533</u>	<u>2,365,133</u>	<u>2,388,062</u>	<u>(22,929)</u>
Deficiency of revenues over expenditures	(101,282)	(29,003)	(8,466)	20,537
Other financing sources:				
Operating transfers in	<u>101,282</u>	<u>29,003</u>	<u>8,466</u>	<u>(20,537)</u>
Net change in fund balance	-	-	-	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Changes in the District Attorney's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2021

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 188,151	\$ 142,998	\$ 272,064	\$ 231,292
Interest	318,774	343,194	336,097	263,214
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(75,390)	898,720	(1,838,192)	(70,850)
Changes of assumptions	(1,104,617)	2,657,771	1,565,078	136,607
Benefit payments	(200,460)	(211,486)	(165,194)	(174,279)
Net change in total OPEB liability	(873,542)	3,831,197	169,853	385,984
Total OPEB liability - beginning	<u>9,172,623</u>	<u>8,299,081</u>	<u>12,130,278</u>	<u>12,300,131</u>
Total OPEB liability - ending	<u>\$ 8,299,081</u>	<u>\$ 12,130,278</u>	<u>\$ 12,300,131</u>	<u>\$ 12,686,115</u>
Covered-employee payroll	\$ 3,049,283	\$ 3,140,761	\$ 2,699,012	2,779,982
Net OPEB liability as a percentage of covered-employee payroll	272.16%	386.22%	455.73%	456.34%
Notes to Schedule:				
<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
<i>Discount Rate:</i>	4.10%	2.74%	2.12%	2.06%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend:</i>	5.50%	5.50%	Variable	Variable

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2021

Year Ended Dec 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll Obligation	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
DISTRICT ATTORNEYS' RETIREMENT SYSTEM					
2015	1.342869%	\$ 72,334	\$ 858,913	8.42%	98.56%
2016	1.183714%	226,571	551,157	41.11%	95.09%
2017	1.250690%	337,338	176,186	191.47%	93.57%
2018	1.254960%	403,836	-	0.00%	92.92%
2019	1.364823%	439,068	411,421	106.72%	93.13%
2020	1.244416%	985,917	781,612	126.14%	84.86%
2021	1.177560%	209,644	770,454	27.21%	96.79%
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA					
2015	0.474641%	\$ 129,771	\$ 2,706,784	4.79%	99.15%
2016	0.442651%	1,165,185	2,406,952	48.41%	92.23%
2017	0.426261%	877,890	2,335,827	37.58%	94.15%
2018	0.415380%	(308,314)	2,332,583	-13.22%	101.98%
2019	0.380939%	1,690,744	2,189,186	77.23%	88.86%
2020	0.359741%	16,935	2,204,863	0.77%	99.89%
2021	0.302375%	(530,189)	2,001,902	-26.48%	104.00%

* The amounts presented have a measurement date of the previous fiscal year end.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2021

Year ended Dec 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
DISTRICT ATTORNEYS' RETIREMENT SYSTEM					
2015	\$ 38,581	\$ 38,581	\$ -	\$ 551,157	7.00%
2016	12,333	12,333	-	176,186	7.00%
2017	-	-	-	-	0.00%
2018	5,143	5,143	-	411,421	1.25%
2019	20,510	20,510	-	781,612	2.62%
2020	30,817	30,817	-	770,454	4.00%
2021	52,970	52,970	-	759,676	6.97%
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA					
2015	\$ 349,008	\$ 349,008	\$ -	\$ 2,406,952	14.50%
2016	303,658	303,658	-	2,335,827	13.00%
2017	291,573	291,573	-	2,332,583	12.50%
2018	251,756	251,756	-	2,189,186	11.50%
2019	253,559	253,559	-	2,204,863	11.50%
2020	245,233	245,233	-	2,001,902	12.25%
2021	243,461	243,461	-	1,987,435	12.25%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

(1) Budget and Budgetary Accounting

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

1. The District Attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget is established in December and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget in December after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget to actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the general fund or a special revenue fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the general fund or a special revenue fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Excess of Expenditures Over Appropriations

For the year ended December 31, 2021, the following funds had actual expenditures over appropriations:

Fund	Final Budget	Actual	Excess
General Fund	\$ 3,939,806	\$ 3,981,622	\$ (41,816)
Title IV-D	\$ 772,737	\$ 775,116	\$ (2,379)
Family Service Division Fund	\$ 1,190,704	\$ 1,211,099	\$ (20,395)
Criminal Court Clearing Fund	\$ 2,365,133	\$ 2,388,062	\$ (22,929)
Probation Fund	\$ 328,407	\$ 329,426	\$ (1,019)

(3) Pension Plan

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
1. Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 54,704	\$ -
2. Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	-	-
a		
b Bond Fees	1,840	20,166
c Asset Forfeiture/Sale	-	-
d Pre-Trial Diversion Program Fees	656,399	500,309
e Criminal Court Costs/Fees	276,481	173,701
f Criminal Fines - Contempt	75	400
g Criminal Fines - Other	84,159	59,326
h Restitution	-	-
i Probation/Parole/Supervision Fees	236,485	164,377
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
j		
k Interest Earnings on Collected Balances	-	-
l Other (<i>do not include collections that fit into more specific categories above</i>)	556	340
m Subtotal Collections	\$ 1,255,995	\$ 918,619
3. Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i>)		
Iberia Clerk of Court-Bond Fees	440	2,731
Iberia Parish Sheriff-Bond Fees	320	3,985
Indigent Defender Board-Bond Fees	288	3,587
Berwick Police Dept-Criminal Court Costs/Fees	550	50
Breaux Bridge Police Dept-Criminal Court Costs/Fee	118	136
Chitimacha Tribe Police Dept-Criminal Court Costs/Fee	300	200
Dept of Wildlife & Fisheries Region 6-Criminal Court Costs/Fee	50	100
Franklin City Court-Criminal Court Costs/Fee	726	218
Franklin Police Dept-Criminal Court Costs/Fee	-	150
Henderson Police Dept-Criminal Court Costs/Fee	100	-
Iberia Parish Clerk of Court-Criminal Court Costs/Fee	20	-
Iberia Parish Drug Court-Criminal Court Costs/Fee	3,794	1,792
Iberia Parish Sheriff-Criminal Court Costs/Fee	57,266	34,464
Indigent Defender Board-Criminal Court Costs/Fee	9,886	6,805
Judicial Expense Fund-Criminal Court Costs/Fee	5,327	2,985
Louisiana State Police-Criminal Court Costs/Fee	1,470	1,325
Louisiana Wildlife and Fisheries-Criminal Court Costs/Fee	26	-
Morgan City Police Dept-Criminal Court Costs/Fee	800	-
New Iberia City Court-Criminal Court Costs/Fee	104,324	46,486

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule (continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
<i>Patterson Police Dept-Criminal Court Costs/Fee</i>	450	50
<i>St Martin Parish Adult Drug Court-Criminal Court Costs/Fee</i>	1,060	2,283
<i>St Martin Parish Clerk of Court-Criminal Court Costs/Fee</i>	40	-
<i>St Martin Parish Sheriff-Criminal Court Costs/Fee</i>	21,962	16,514
<i>St Martinville Police Dept-Criminal Court Costs/Fee</i>	100	100
<i>St Mary Parish Clerk of Court-Criminal Court Costs/Fee</i>	160	-
<i>St Mary Parish Drug Court-Criminal Court Costs/Fee</i>	1,130	500
<i>St Mary Parish Sheriff-Criminal Court Costs/Fee</i>	36,878	18,509
<i>Franklin City Court-Criminal Fines - Other</i>	800	211
<i>Iberia Parish Sheriff-Criminal Fines - Other</i>	53,870	31,036
<i>St Martin Parish Sheriff-Criminal Fines - Other</i>	12,669	11,237
<i>St Mary Parish Sheriff-Criminal Fines - Other</i>	22,124	13,666
4. Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of		
a Collection	-	-
b Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
c <i>Self-Disbursed to DA General Fund - Bond Fees</i>	432	5,380
d <i>Self-Disbursed to Criminal Court Fund - Bond Fees</i>	360	4,483
e <i>Self-Disbursed to DA General Fund - Criminal Court Costs/Fees</i>	37,484	27,923
f <i>Self-Disbursed to Criminal Court Fund - Criminal Fines - Contempt</i>	75	400
g <i>Self-Disbursed to DA General Fund - Other</i>	555	340
h <i>Self-Disbursed to DA General Fund - Pre-Trial Diversion Program Fees</i>	682,798	457,542
i <i>Self-Disbursed to DA Probation Fund - Probation/Parole/Supervision Fees</i>	248,591	153,896
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines -		
j Other (<i>Additional rows may be added as necessary</i>)	-	-
5. Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
a Civil Fee Refunds	-	-
b Bond Fee Refunds	-	-
c Restitution Payments to Individuals (additional detail is not required)	-	-
d Other Disbursements to Individuals (additional detail is not required)	3,356	913
e Payments to 3rd Party Collection/Processing Agencies	-	-
6. Subtotal Disbursements/Retainage	\$ 1,310,699	\$ 849,997
7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ -	\$ 68,622

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule (continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts</i>	-	-
8. Collected but not Disbursed/Retained above.	\$ -	\$ -
9. Other Information:		
a Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)	\$ -	\$ -
b Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)	\$ -	\$ -

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Special Asset Forfeiture Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
1. Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 663,542	\$ 1,020,060
2. Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	-	-
a Bond Fees	-	-
c Asset Forfeiture/Sale	406,526	161,382
d Pre-Trial Diversion Program Fees	-	-
e Criminal Court Costs/Fees	-	-
f Criminal Fines - Contempt	-	-
g Criminal Fines - Other	-	-
h Restitution	-	-
i Probation/Parole/Supervision Fees	-	-
j Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
k Interest Earnings on Collected Balances	230	176
l Other (<i>do not include collections that fit into more specific categories above</i>)	-	-
m Subtotal Collections	\$ 406,756	\$ 161,558
3. Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i>)		
Assumption Parish Sheriff - Asset Forfeiture/Sale	-	2,961
Berwick Police Dept - Asset Forfeiture/Sale	506	-
Breaux Bridge Police Dept - Asset Forfeiture/Sale	-	68,334
Iberia Parish Sheriff - Asset Forfeiture/Sale	-	3,280
New Iberia Police Dept - Asset Forfeiture/Sale	2,776	1,607
Louisiana State Police - Asset Forfeiture/Sale	-	31,962
St. Martin Parish Sheriff - Asset Forfeiture/Sale	9,551	36,840
Morgan City Police Dept - Asset Forfeiture/Sale	1,143	4,063
Patterson Police Dept - Asset Forfeiture/Sale	322	-
St. Mary Parish Sheriff - Asset Forfeiture/Sale	11,948	31,022
Terryville Parish Sheriff - Asset Forfeiture/Sale	-	2,961
Jeanerette City Marshal - Asset Forfeiture/Sale	-	3,035
LDAA- Dart 1% Law - Asset Forfeiture/Sale	498	3,542
Iberia Clerk of Court - Asset Forfeiture/Sale	490	721
St Mary Clerk of Court - Asset Forfeiture/Sale	1,385	2,594
St. Martin Clerk of Court - Asset Forfeiture/Sale	781	6,715

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Special Asset Forfeiture Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
4. Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
<i>Self-Disbursed to Drug Seizure 20% Fund - Asset Forfeiture/Sale</i>	8,749	62,022
<i>Self-Disbursed to Criminal Court Fund - Asset Forfeiture/Sale</i>	8,749	62,022
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines - Other (<i>Additional rows may be added as necessary</i>)	-	-
5. Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
a Civil Fee Refunds	-	-
b Bond Fee Refunds	-	-
c Restitution Payments to Individuals (additional detail is not required)	-	-
d Other Disbursements to Individuals (additional detail is not required)	3,340	31,900
e Payments to 3rd Party Collection/Processing Agencies	-	-
6. Subtotal Disbursements/Retainage	\$ 50,238	\$ 355,581
7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 1,020,060	\$ 826,037
Ending Balance of "Partial Payments" Collected but not Disbursed (<i>only applies if collecting agency does not disburse partial payments until fully collected</i>) - <i>This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
9. Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)	-	-
Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)	-	-

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Receiving Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
10. Receipts From: <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
<i>Iberia Parish Sheriff, Bond Fees</i>	\$ 45,392	\$ 57,729
<i>Iberia Parish Sheriff, Criminal Court Costs/Fees</i>	24,679	34,346
<i>Iberia Parish Sheriff, Criminal Fines - Other</i>	13,137	17,772
<i>St Mary Parish Sheriff, Bond Fees</i>	47,195	56,415
<i>St Mary Parish Sheriff, Criminal Court Costs/Fees</i>	21,347	32,823
<i>St Mary Parish Sheriff, Criminal Fines - Other</i>	9,571	14,181
<i>St Martin Parish Sheriff, Bond Fees</i>	38,082	36,478
<i>St Martin Parish Sheriff, Criminal Court Costs/Fees</i>	50,968	42,856
<i>St Martin Parish Sheriff, Criminal Fines - Other</i>	16,807	14,979
<i>Breaux Bridge City Court, Criminal Court Costs/Fees</i>	2,385	1,645
<i>Jeanerette City Court, Criminal Court Costs/Fees</i>	175	975
<i>Morgan City, City Court, Criminal Court Costs/Fees</i>	125	275
<i>New Iberia City Court, Criminal Court Costs/Fees</i>	9,660	7,165
<i>Louisiana Department of Corrections, Criminal Court Costs/Fees</i>	-	-
Subtotal Receipts	\$ 279,523	\$ 317,639
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	\$ -	\$ -
11.		

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Receiving Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Criminal Court Fund
Cash Basis Presentation
December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
10. Receipts From: <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
<i>Iberia Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 3,076	\$ 3,956
<i>Iberia Parish Sheriff, Criminal Fines - Contempt</i>	12,700	19,800
<i>Iberia Parish Sheriff, Criminal Fines - Other</i>	110,698	149,908
<i>St Mary Parish Sheriff, Criminal Court Costs/Fees</i>	5,379	5,504
<i>St Mary Parish Sheriff, Criminal Fines - Contempt</i>	5,200	9,270
<i>St Mary Parish Sheriff, Criminal Fines - Other</i>	85,050	127,000
<i>St Martin Parish Sheriff, Criminal Court Costs/Fees</i>	1,849	1,910
<i>St Martin Parish Sheriff, Criminal Fines - Contempt</i>	19,650	26,950
<i>St Martin Parish Sheriff, Criminal Fines - Other</i>	159,919	137,668
<i>Breaux Bridge City Court, Criminal Court Costs/Fees</i>	475	565
<i>State of Louisiana, Department of Public Safety, Criminal Court Costs/Fees</i>	5,288	7,101
Subtotal Receipts	\$ 409,284	\$ 489,632
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	\$ -	\$ -

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

OTHER INFORMATION

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Probation Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Probation fees	\$ 388,000	\$ 381,260	\$ 400,444	\$ 19,184
Intergovernmental agreement	32,068	33,662	30,089	(3,573)
Interest income	150	36	40	4
Miscellaneous income	<u>1,200</u>	<u>6,262</u>	<u>428</u>	<u>(5,834)</u>
Total revenues	<u>421,418</u>	<u>421,220</u>	<u>431,001</u>	<u>9,781</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	323,187	286,229	287,696	(1,467)
Operating services	19,555	25,848	25,938	(90)
Materials and supplies	1,600	4,297	4,001	296
Travel and other charges	2,500	-	-	-
Capital outlay	2,000	-	-	-
Professional fees	<u>7,000</u>	<u>12,033</u>	<u>11,791</u>	<u>242</u>
Total expenditures	<u>355,842</u>	<u>328,407</u>	<u>329,426</u>	<u>(1,019)</u>
Excess of revenues over expenditures	65,576	92,813	101,575	8,762
Other financing sources:				
Proceeds from disposal of assets	<u>-</u>	<u>-</u>	<u>4,790</u>	<u>4,790</u>
Net change in fund balance	65,576	92,813	106,365	13,552
Fund balances, beginning	<u>67,059</u>	<u>57,293</u>	<u>57,293</u>	<u>-</u>
Fund balances, ending	<u>\$ 132,635</u>	<u>\$ 150,106</u>	<u>\$ 163,658</u>	<u>\$ 13,552</u>

**INTERNAL CONTROL
AND
COMPLIANCE
AND
OTHER MATTERS**

Champagne & Company, LLC

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

Honorable M. Bofill Duhé
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

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, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth 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 Sixteenth Judicial District's basic financial statements and have issued our report thereon dated June 22, 2022.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control described in the accompanying schedule of prior and current year audit findings and management's corrective action plan as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

District Attorney of the Sixteenth Judicial District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District Attorney of the Sixteenth Judicial District's response to the finding identified in our audit and described in the accompanying schedule of prior and current year audit findings and management's corrective action plan. The District Attorney of the Sixteenth Judicial District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Champagne & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
June 22, 2022

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Prior and Current Year Audit Findings and
Management's Corrective Action Plan
Year Ended December 31, 2021

I. Prior Year Findings:

Internal Control over Financial Reporting

2020-001 – Inadequate Controls over Financial Statement Preparation

Finding: The District Attorney's office does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Status: Unresolved. See item 2021-001.

Compliance

There were no findings reported at December 31, 2020.

Management Letter Items

There were no items reported at December 31, 2020.

II. Current Year Findings and Management's Corrective Action Plan:

Internal Control over Financial Reporting

2021-001 – Inadequate Controls over Financial Statement Preparation; Year Initially Occurred – 2018

Condition and Criteria: The District Attorney's office does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Effect: This condition represents a material weakness in the internal control of the District Attorney's office.

Cause: The condition resulted because the Administrator of the District Attorney's office retired during 2018. The Administrator was a Certified Public Accountant (CPA) who had the qualifications and training to apply GAAP. The District Attorney's office did not hire a replacement for the Administrator. As such, the District Attorney's office now does not have a staff person who has the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

Recommendation: The District Attorney's office should continue outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Prior and Current Year Audit Findings and
Management's Corrective Action Plan (continued)
Year Ended December 31, 2021

Management's Corrective Action Plan: Mr. M. Bofill Duhe', District Attorney, has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to continue outsourcing this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Compliance

There are no findings reported at December 31, 2021.

Management Letter Items

There are no items reported at December 31, 2021.

**DISTRICT ATTORNEY OF THE
SIXTEENTH JUDICIAL DISTRICT**
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Statewide Agreed-Upon Procedures Report

Year Ended December 31, 2021

Champagne & Company, LLC

Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of District Attorney of the Sixteenth Judicial District and the Louisiana Legislative Auditor:

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

The District Attorney of the Sixteenth Judicial District's management 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

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.
No exceptions noted.
 - 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.

The District Attorney of the Sixteenth Judicial District does not use purchase requisitions and purchase orders; therefore, their policy does not identify these items. This is not considered an exception.

- c) **Disbursements**, including processing, reviewing, and approving.

No exceptions noted.

- 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).

No exceptions noted.

- 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.

Written policies and procedures were obtained and do not address the approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules. The District Attorney of the Sixteenth Judicial District does not use pay rate schedules. All employee(s) rate of pay is approved by the District Attorney; however, this is not stated in the District Attorney's policy.

- 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.

No exceptions noted.

- 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).

No exceptions noted.

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

No exceptions noted.

- 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.

No exceptions noted.

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

Written policies and procedures were obtained and do not address the functions noted above. The District Attorney of the Sixteenth Judicial District does not have debt nor do they anticipate issuing debt. This is not considered an exception.

- 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.

No exceptions noted.

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

Written policies and procedures were obtained and do not address the functions noted above.

Board or Finance Committee

The District Attorney of the Sixteenth Judicial District is not required to maintain minutes; therefore, these steps are not applicable.

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.
 - 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 funds. *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.*
 - 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.

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:

Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. Obtained bank statements and reconciliations for the main operating account and 4 additional accounts for one random month during the period.

- 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);

No exceptions noted.

- 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

No exceptions noted.

- 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.

No exceptions noted.

Collections (excluding electronic funds transfers)

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 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.

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:

Obtained a listing of collection locations for each deposit site and management's representation that the listing is complete. Obtained written representation and procedures relating to employee job duties.

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

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

- 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.

No exceptions noted.

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.

No exceptions noted.

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.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- d) Observe that 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).

Of the ten deposits tested, two deposits were not made within one business day of receipt (and was not more than 10 miles from the collection location or less than \$100).

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

No exceptions noted.

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

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).

Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.

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:

Obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties.

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

No exceptions noted.

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

No exceptions noted.

- 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.

No exceptions noted.

- 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.

The employee responsible for signing checks gives the signed checks to the employee to mail who is responsible for processing payments.

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:

Obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete.

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

No exceptions noted.

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

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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.

Obtained 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 names of the persons who maintained possession of the cards and obtained 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:

Of the five cards listed by management, there were four cards with activity available for testing. The fifth card was still active and being used by employees of the District Attorney of the Sixteenth Judicial District, however, there was no monthly statement/combined statement available for testing.

- 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.]]

No exceptions noted.

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

No exceptions noted.

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.

Of the ten transactions tested, there were two transactions that were not supported by an original itemized receipt and one transaction did not include written documentation of the business/public purpose.

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

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 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.

- 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).

No exceptions noted.

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

No exceptions noted.

- 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).

No exceptions noted.

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

No exceptions noted.

Contracts

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:

Obtained 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 and management's representation that the listing is complete.

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

No exceptions noted.

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

No exceptions noted.

- c) 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).

No exceptions noted.

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

No exceptions noted.

Payroll and Personnel

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.

Obtained a listing of employees and officials employed during the fiscal period 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 that 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.)

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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.

No exceptions noted.

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.

No exceptions noted.

Ethics

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

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

No exceptions noted.

- b) Observe that 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.

The District Attorney of the Sixteenth Judicial District did not make changes to the ethics policy during the fiscal period; therefore, this step was not applicable.

Debt Service

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.

The District Attorney of the Sixteenth Judicial District does not have debt; therefore, this test was 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).

The District Attorney of the Sixteenth Judicial District does not have debt; therefore, this test was not applicable.

Fraud Notice

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.

The District Attorney of the Sixteenth Judicial District did not have misappropriations of public funds and assets during the fiscal period.

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

No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

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.

- 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.

- 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.

Sexual Harassment

- 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.

No exceptions noted.

- 27. Observe that 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).

No exceptions noted.

- 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:

Obtained the District Attorney of the Sixteenth Judicial District's annual sexual harassment report for the current fiscal period, however, the report was not dated on or before February 1st.

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

No exceptions noted.

- b) Number of sexual harassment complaints received by the agency;

No exceptions noted.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

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

No exceptions noted.

- e) Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the District Attorney of the Sixteenth Judicial District's management 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 Sixteenth Judicial District's management 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.

Champagne & Company, LLC
Certified Public Accountants

Breaux Bridge, Louisiana
June 22, 2022

Management's Response to Statewide Agreed-upon Procedures
For the Year Ended December 31, 2021

16th Judicial District Attorney

Management Response to Item:

Written Policies and Procedures

- 1e The Written Policies and Procedures will be amended to include the process and authorization procedure for employees' rate of pay.
- 1l The Written Policies and Procedures will be amended to include the process of training employees and supervisors for preventing sexual harassment, along with the reporting requirements. Our current sexual harassment policy is provided to employees by means of the Employee Handbook. As required, it is also available for viewing on our website.

Collections

- 7d Due to the limited number of staff, monies will be deposited in as timely of a manner as possible. It is our typical practice to deposit all monies received within 1 business day. The two deposits in question occurred while the staff member that performs this duty was on vacation for the week. While cross training employees is a critical requirement of our office, at the time of this occurrence the accounting department was in the process of training two new employees.

Nonpayroll Disbursements

- 9d The 16th Judicial District Attorney's Office maintains a limited number of staff in the accounting department. As a result, every effort is made to segregate duties within this area to the best of our ability.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 12 The credit card that created this exception is for car maintenance service. The department that maintains this card has substantially reduced their fleet of vehicles, therefore have very limited use of this card. The department supervisor met with the owner of the facility to make them aware of our office not receiving statements or invoices for the services that took place in 2021. She confirmed there was a change of ownership and the transfer of customer accounts have not occurred efficiently. The credit card has been collected and maintained in the accounting department until the account is resolved or cancelled.
- 13 The District Attorney's Office has three monthly subscriptions that are charged to the Visa Credit Card held by Mr. Duhé. These subscriptions do not have an invoicing process and require a credit card to charge the monthly service. For the purpose of these monthly credit card transactions, an annual approval form will be placed in the vendor file to signify proper authorization. The form will indicate what the subscription is for and will document the business/public purpose. In addition, all future fuel charges will be evidenced by an itemized receipt.

Sexual Harassment

- 28 The process of assuring all employees and managers received the proper annual training for 2021 occurred in a timely manner. The summary report of the training requirements was not completed by February 1st, therefore creating this exception. As a result, every effort will be made to complete reporting requirements timely with the limited staff available in the accounting department.