

**DISTRICT ATTORNEY OF THE  
TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

Audit of Financial Statements

December 31, 2021



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## Independent Auditor's Report

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

### Opinions

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 - 10 and 42 and 43, respectively, and the supplementary schedules required by Governmental Accounting Standards Board Statement No. 68 on pages 44 and 45, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The schedule of compensation, benefits, and other payments to agency head, and the schedule required by Act 87 of the 2020 regular legislative session – judicial system funding schedule - receiving entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule required by Act 87 of the 2020 regular legislative session - judicial system funding schedule - receiving entity is presented on a cash basis method of accounting.

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 schedule of compensation, benefits, and other payments to agency head, and the schedule required by Act 87 of the 2020 regular legislative session - judicial system funding schedule - receiving entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2022 on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Covington, LA  
June 4, 2022

**REQUIRED SUPPLEMENTARY INFORMATION (PART I)  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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As management of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney), Parish of Plaquemines, Louisiana, we present this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2021.

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

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

**Overview of the Financial Statements**

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

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

**1. Government-Wide Financial Statements**

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

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



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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**1. Government-Wide Financial Statements (Continued)**

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

**Governmental Activities**

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

**2. Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney are considered governmental funds.

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

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This method provides a better understanding of the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are located on pages 16 and 18.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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**3. Notes to the Financial Statements**

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 19 through 40 of this report.

**4. Required Supplementary Information**

In addition to the basic financial statements and associated notes, this report presents certain required supplementary information. This information can be found beginning on page 42 of this report.

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

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

**Financial Highlights**

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

- The District Attorney's program revenues decreased from \$1,696,685 for 2020 to \$1,548,203 for 2021, which is due primarily to the District Attorney receiving more on-behalf payments from Plaquemines Parish Government and the State of Louisiana during 2020.

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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**Financial Analysis as a Whole**

**Condensed Statement of Net Position**

	2021	2020
<b>Current and Other Assets</b>	<b>\$ 1,029,924</b>	<b>\$ 1,043,190</b>
<b>Net Pension Asset</b>	<b>12,702</b>	<b>-</b>
<b>Capital Assets, Net of Accumulated Depreciation</b>	<b>186,192</b>	<b>212,695</b>
<b>Total Assets</b>	<b>1,228,818</b>	<b>1,255,885</b>
<b>Deferred Outflows of Resources</b>	<b>101,873</b>	<b>128,644</b>
<b>Current Liabilities</b>	<b>1,561</b>	<b>6,387</b>
<b>Noncurrent Liabilities</b>	<b>29,729</b>	<b>152,801</b>
<b>Total Liabilities</b>	<b>31,290</b>	<b>159,188</b>
<b>Deferred Inflows of Resources</b>	<b>134,736</b>	<b>41,955</b>
<b>Net Position</b>		
<b>Net Investment in Capital Assets</b>	<b>186,192</b>	<b>212,695</b>
<b>Restricted</b>	<b>8,882</b>	<b>10,061</b>
<b>Unrestricted</b>	<b>969,591</b>	<b>960,630</b>
<b>Total Net Position</b>	<b>\$ 1,164,665</b>	<b>\$ 1,183,386</b>

The District Attorney's current assets, which includes cash, investments, receivables, and other assets, was \$1,029,924 at December 31, 2021. The District Attorney's investment in capital assets (e.g., equipment, furniture, etc.) was 16.0% of its net position. There was no related debt used to acquire the assets. The District Attorney uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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The District Attorney had \$1,561 in outstanding accounts payable and a net pension liability of \$29,729 at December 31, 2021. The unrestricted net position of \$969,591, may be used to defray the District Attorney's ongoing obligations to citizens and creditors.

Deferred outflows and inflows of resources at December 31, 2021, represent amounts calculated as a result of the implementation of GASB Statement No. 68. At the end of the 2021 fiscal year, the District Attorney reported positive balances in net position. The same is true for the prior fiscal year.

**Condensed Statement of Activities**

	<b>2021</b>	2020
<b>Revenues</b>	<b>\$ 1,548,691</b>	\$ 1,704,282
<b>Expenditures</b>	<b>1,567,412</b>	2,011,190
<b>Change in Net Position</b>	<b>\$ (18,721)</b>	\$ (306,908)

The revenues for the year from governmental activities were \$1,548,691 (\$1,548,203 in program revenues and \$488 in general revenues), a decrease of \$155,591 as compared to the revenues of \$1,704,282 in 2020. This decrease is mostly due to the District Attorney receiving less on-behalf payments from other governments during the current year. The interest earned during 2021 was \$488 and is a decrease of \$7,109 from the previous year's interest earned of \$7,597. The District Attorney's expenditures for governmental functions were \$1,567,412 for the year, which was a decrease of \$443,778 as compared to 2020. The decrease in expenditures is primarily due to the office expenditures related to the new District Attorney office in the prior year.

**Financial Analysis of the Governmental Funds**

As of the end of the 2021 fiscal year, the District Attorney's General Fund and the Worthless Checks Collection Fee Fund reported ending fund balances of \$1,023,221 and \$5,142, respectively.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**

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**Capital Assets and Debt Administration**

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2021 amounted to \$186,192 (net of accumulated depreciation). This includes equipment and furniture. There was \$12,066 worth of additions during the current fiscal year. Depreciation expense of \$38,569 was recorded for 2021. More detailed information about the capital assets is presented in Note 4 to the financial statements.

At the end of the fiscal year, the District Attorney had no debt outstanding.

**Budgetary Highlights**

In the General Fund, actual revenues exceeded budgeted by \$1,393, and budgeted expenditures exceeded actual expenditures by \$3,081. In the Worthless Checks Collection Fee Fund, actual revenues exceeded budgeted revenues by \$75.

**Economic Factors and Next Year's Budget and Rates**

The following factors were considered in preparing the District Attorney's budget for the 2022 fiscal year:

- Budgeted revenues for 2022 are comparable to final budgeted revenues for 2021.
- Budgeted expenditures for 2022 are less than final budgeted expenditures for 2021 primarily due to a budgeted decrease in commissions expenditures.

**Contacting the Office's Financial Management**

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

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Net Position**  
**December 31, 2021**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 260,671
Investments - Louisiana Asset Management Pool	734,186
Receivables	28,383
Other Assets	6,684
Net Pension Asset	12,702
Capital Assets, Net of Accumulated Depreciation	<u>186,192</u>
<b>Total Assets</b>	<u>1,228,818</u>
<b>Deferred Outflows of Resources</b>	
Deferred Outflows of Resources - Pension	<u>101,873</u>
<b>Total Deferred Outflows of Resources</b>	<u>101,873</u>
<b>Liabilities</b>	
Accounts Payable	1,561
Net Pension Liability	<u>29,729</u>
<b>Total Liabilities</b>	<u>31,290</u>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows of Resources - Pension	<u>134,736</u>
<b>Total Deferred Inflows of Resources</b>	<u>134,736</u>
<b>Net Position</b>	
Net Investment in Capital Assets	186,192
Restricted	8,882
Unrestricted	<u>969,591</u>
<b>Total Net Position</b>	<u>\$ 1,164,665</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Activities**  
**For the Year Ended December 31, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
General Government	\$ 1,552,802	\$ 257,968	\$ 1,290,235	\$ (4,599)
LACE	14,610	-	-	(14,610)
<b>Total</b>	<b>\$ 1,567,412</b>	<b>\$ 257,968</b>	<b>\$ 1,290,235</b>	<b>(19,209)</b>
<b>General Revenues</b>				
Interest Income				488
<b>Total General Revenues</b>				<b>488</b>
<b>Change in Net Position</b>				<b>(18,721)</b>
<b>Net Position, Beginning of Year</b>				<b>1,183,386</b>
<b>Net Position, End of Year</b>				<b>\$ 1,164,665</b>

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



**BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS  
GOVERNMENTAL FUNDS**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2021**

	<b>General Fund</b>	<b>Worthless Checks Collection Fee - Special Revenue Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 255,529	\$ 5,142	\$ 260,671
Investments - Louisiana Asset Management Pool	734,186	-	734,186
Receivables	28,383	-	28,383
Other Assets	6,684	-	6,684
<b>Total Assets</b>	<u>\$ 1,024,782</u>	<u>\$ 5,142</u>	<u>\$ 1,029,924</u>
<b>Liabilities</b>			
Accounts Payable	\$ 1,561	\$ -	\$ 1,561
<b>Total Liabilities</b>	<u>1,561</u>	<u>-</u>	<u>1,561</u>
<b>Fund Balances</b>			
Restricted	3,740	5,142	8,882
Unassigned	1,019,481	-	1,019,481
<b>Total Fund Balances</b>	<u>1,023,221</u>	<u>5,142</u>	<u>1,028,363</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,024,782</u>	<u>\$ 5,142</u>	<u>\$ 1,029,924</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**December 31, 2021**

<b>Fund Balances - Total Governmental Funds</b>	\$ 1,028,363
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets used for governmental activities are not financial resources and, therefore, are not reported in the funds.</p>	186,192
<p>The District Attorney follows the requirements of GASB Statement No. 68, which provides for the recognition of pension obligations. This includes the recognition of related deferred outflows and inflows of resources.</p>	(32,863)
<p>Some assets and liabilities are not due in the current period and, therefore, are not reported in the funds.</p>	
<p>Net Pension Asset</p>	12,702
<p>Net Pension Liability</p>	<u>(29,729)</u>
<p><b>Net Position of Governmental Activities</b></p>	<u><u>\$ 1,164,665</u></u>

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended December 31, 2021**

	General Fund	Worthless Checks Collection Fee - Special Revenue Fund	Total Governmental Funds
<b>Revenues</b>			
Program Revenues			
Intergovernmental Revenue - On-Behalf Payments	\$ 1,246,248	\$ -	\$ 1,246,248
Fees on Fines and Forfeitures	97,300	-	97,300
Fees from Court Costs	51,540	-	51,540
Diversionary Program Revenues	65,791	-	65,791
Victim/Witness/Court Expense Reimbursed	327	-	327
Incentives for Child Support Collections	40,777	-	40,777
Fees for Worthless Check Collections	-	2,560	2,560
Intergovernmental Revenue - Grants	25,821	-	25,821
Other Revenues			
Interest Income	486	2	488
<b>Total Revenues</b>	<b>1,528,290</b>	<b>2,562</b>	<b>1,530,852</b>
<b>Expenditures</b>			
General Government			
Salaries and Benefits	1,399,972	-	1,399,972
Office Supplies and Expenses	18,255	-	18,255
Commissions	22,726	-	22,726
Professional Fees	19,175	-	19,175
Retirement Contributions	11,857	-	11,857
Seminars, Meetings, and Travel	10,545	-	10,545
Miscellaneous	7,746	-	7,746
Dues	4,880	-	4,880
Payroll Taxes	2,326	-	2,326
Public Relations	1,350	-	1,350
LACE	14,610	-	14,610
Grant Expense	13,783	-	13,783
Capital Outlay	12,067	-	12,067
<b>Total Expenditures</b>	<b>1,539,292</b>	<b>-</b>	<b>1,539,292</b>
<b>Net Change in Fund Balances</b>	<b>(11,002)</b>	<b>2,562</b>	<b>(8,440)</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,034,223</b>	<b>2,580</b>	<b>1,036,803</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,023,221</b>	<b>\$ 5,142</b>	<b>\$ 1,028,363</b>

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2021**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	(8,440)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

(26,503)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund:

Contributions Made to the Retirement Plans by Other Governments

17,839

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:

Change in the Net Pension Liability and Related Deferred Amounts

(1,617)

**Change in Net Position of Governmental Activities**

\$ (18,721)

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Introduction**

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

**Note 1. Summary of Significant Accounting Policies**

**Basis of Presentation**

The accompanying basic financial statements of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The District Attorney's basic financial statements consist of the government-wide financial statements and the fund financial statements. The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by GASB Codification of *Governmental Accounting and Financial Reporting*.

**Reporting Entity**

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Reporting Entity (Continued)**

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

**Fund Accounting**

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

**Governmental Funds**

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

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

- \$10 Court Cost - Act 293 - These fees are collected in compliance with R.S. 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**Governmental Funds (Continued)**

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



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**Governmental Funds (Continued)**

- Title IV-D Program - This income consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the program is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for Child Support Collections" in the accompanying basic financial statements.

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

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

**Measurement Focus / Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included in the statement of net position, and the statement of activities presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. The effect of interfund transactions has been removed from these columns.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus / Basis of Accounting (Continued)**

The governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

**Budgets**

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

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

**Cash and Cash Equivalents**

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Investments**

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

**Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District Attorney's accounting system.

**Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position, and depreciation expense is recorded in the statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<b>Description</b>	<b>Estimated Lives</b>
Furniture and Equipment	5 - 15 Years

**Compensated Absences**

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

At December 31, 2021, the District Attorney had no accumulated and vested employee leave benefits required to be reported.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Equity Classifications**

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of capital assets, including restricted capital assets, net of accumulated depreciation.
2. *Restricted* - This component of net position consists of assets that have constraints imposed by law or through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

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

1. *Restricted Fund Balance* - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.
2. *Unassigned Fund Balance* - All amounts not included in other spendable classifications.

When both restricted and unassigned resources are available for use, it is the District Attorney's policy to use restricted resources first, then unassigned resources as they are needed.

**Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District Attorney has deferred outflows/inflows of resources related to pensions.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Pensions**

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 (LDARS) and the Parochial Employees' Retirement System (PERS), and additions to/deductions from the fiduciary net position, have been determined on the same basis as they are reported by the pension plans. 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.

**Estimates**

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

**Adoption of New Accounting Standard**

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of Statement No. 89 is to establish accounting requirements for interest cost incurred before the end of a construction period. Statement No. 95 postponed the effective date of Statement No. 89 to reporting periods beginning after December 15, 2020. For the year ended December 31, 2021, the District Attorney has adopted and implemented GASB Statement No. 89. The adoption of this standard had no impact on the financial statements.

**New Accounting Pronouncements**

The GASB issued Statement No. 87, *Leases*, in June 2017. The objective of Statement No. 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. Statement No. 95 postponed the effective date of Statement No. 87 to fiscal years beginning after June 15, 2021. Statement No. 87 is not expected to have a material impact on the District Attorney's basic financial statements.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users and is effective for fiscal years beginning after June 15, 2022. Statement No. 96 is not expected to have a material impact on the District Attorney's basic financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 2. Cash and Cash Equivalents**

At December 31, 2021, the District Attorney had cash (book balances) totaling \$260,671, which are in demand deposit or interest-bearing demand deposit accounts.

*Custodial Credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be recovered. At December 31, 2021, the bank balance of the deposits was \$267,692; this balance is secured from risk by the pledge of securities owned by the fiscal agent bank. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the District Attorney and the fiscal agent bank.

Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

**Note 3. Investments**

At December 31, 2021, the District Attorney had investments of \$734,186 in Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in a pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with R.S. 33:2955.

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 3. Investments (Continued)**

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

- *Credit Risk:* LAMP is rated AAA by Standard & Poor's.
- *Custodial Credit Risk:* LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- *Concentration of Credit Risk:* Pooled investments are excluded from the five percent disclosure requirement.
- *Interest Rate Risk:* LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments was 45 days, as of December 31, 2021.
- *Foreign Currency Risk:* Not applicable.

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

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 4. Capital Assets**

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

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Furniture and Equipment	\$ 420,126	\$ 12,066	\$ -	\$ 432,192
Less: Accumulated Depreciation	207,431	38,569	-	246,000
<b>Capital Assets, Net</b>	<b>\$ 212,695</b>	<b>\$ (26,503)</b>	<b>\$ -</b>	<b>\$ 186,192</b>

**Note 5. Intergovernmental Agreement**

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

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

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

If the purchase of any vehicle is made with the District Attorney's funds, this will be considered a donation or intergovernmental transfer to the Plaquemines Parish Government.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans**

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

**Louisiana District Attorneys' Retirement System**

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

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

Plan Description

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

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

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.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

**Louisiana District Attorneys' Retirement System (Continued)**

Plan Description (Continued)

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

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

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

**Louisiana District Attorneys' Retirement System (Continued)**

Plan Description (Continued)

In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

**Louisiana District Attorneys' Retirement System (Continued)**

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2021, the actual employer contribution rate was 9.50%.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling (225) 267-4824.

Contributions totaling \$4,810, \$2,810, and \$1,746 were paid by the District Attorney to the System for the years ended December 31, 2021, 2020, and 2019, respectively. Nonemployer contributions for the fiscal year ended December 31, 2021, totaled \$17,230.

**Parochial Employees' Retirement System of Louisiana**

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

Plan Description

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

Any member can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

1. Age 55 with a minimum of thirty (30) years of creditable service
2. Age 62 with a minimum of ten (10) years of creditable service
3. Age 67 with a minimum of seven (7) years of creditable service

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

**Parochial Employees' Retirement System of Louisiana (Continued)**

Plan Description (Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3.00% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts..

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

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

Funding Policy

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge parishes. PERS members are required to contribute 9.5% of their annual covered salary. The District Attorney is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered salary for the year ended December 31, 2021. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year.

The District Attorney's contributions to the Parochial System under Plan A for the years ended December 31, 2021, 2020, and 2019 were \$11,857, \$10,037, and \$7,629, respectively.

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

At December 31, 2021, the District Attorney reported liabilities (assets) of \$29,729 and \$(12,702) for its proportionate share of LDARS and PERS, respectively, collective net pension liabilities (assets). The collective net pension liabilities (assets) of the plans were measured on June 30, 2021 and December 31, 2020, for LDARS and PERS, respectively.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

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

The proportionate shares of the net pension liabilities (assets) were based on the District Attorney's long-term shares of contributions to the pension plans relative to the projected contributions of all employers, actuarially determined. At June 30, 2021, the proportion for LDARS was 0.166998% and at December 31, 2020, the proportion for PERS was 0.007245%.

For the year ended December 31, 2021, the District Attorney recognized pension expense of \$4,022. At December 31, 2021, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to its pension from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	LDARS	PERS	Total	LDARS	PERS	Total
Differences Between Expected and Actual Experience	\$ 9,538	\$ 3,093	\$ 12,631	\$ 9,129	\$ 1,516	\$ 10,645
Changes of Assumptions	56,106	4,156	60,262	-	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-	80,861	24,794	105,655
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	10,359	4,359	14,718	18,436	-	18,436
Contributions Subsequent to the Measurement Date	2,405	11,857	14,262	-	-	-
<b>Total</b>	<b>\$ 78,408</b>	<b>\$ 23,465</b>	<b>\$ 101,873</b>	<b>\$ 108,426</b>	<b>\$ 26,310</b>	<b>\$ 134,736</b>

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

**Note 6. Pension Plans (Continued)**

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

In the year ended December 31, 2021, \$11,857 reported as deferred outflows of resources related to pensions resulting from the District Attorney’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows of resources and deferred outflows of resources will be recognized in pension expense as follows:

Year Ending December	Amortization Amounts		
	LDARS	PERS	Total
2022	\$ (6,415)	\$ (3,594)	\$ (10,009)
2023	\$ (3,502)	\$ (194)	\$ (3,696)
2024	\$ (9,918)	\$ (6,855)	\$ (16,773)
2025	\$ (12,588)	\$ (4,059)	\$ (16,647)

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

	LDARS	PERS
Valuation Date	June 30, 2021	December 31, 2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Expected Remaining Service Lives	5 Years	4 Years
Investment Rate of Return	6.10%	6.40%
Inflation Rate	2.20%	2.30%
Projected Salary Increases	2.80%, Merit	2.45%, Merit
Cost-of-Living Adjustments	Only those Previously Granted	Only those Previously Granted
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale; Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale; Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Pension Plans (Continued)**

**LDARS Investments**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return was 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	Target Allocation	Long-Term Expected Real Rate of Return	
		Real	Nominal
Equity	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Real Estate	0.03%	0.00%	
	<u>100.00%</u>		5.80%
Inflation			<u>2.45%</u>
Expected Real Rate of Return			<u>8.25%</u>

**PERS Investments**

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 7.00% for the year ended December 31, 2020.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

**Note 6. Pension Plans (Continued)**

**PERS Investments (Continued)**

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

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Fixed Income	33.00%	0.86%
Equity	51.00%	3.36%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
	<u>100.00%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Real Rate of Return		<u>7.00%</u>

**Sensitivity to Changes in Discount Rate**

The following presents the net pension liability of the District Attorney using the discount rate of 6.10% for LDARS and 6.40% for PERS, as well as what the liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<b>1.00% Decrease</b>	<b>Current Discount Rate</b>	<b>1.00% Increase</b>
District Attorney's Proportionate Share of the LDARS Net Pension Liability (Asset)	\$ 145,777	\$ 29,729	\$ (67,491)
District Attorney's Proportionate Share of the PERS Net Pension Liability (Asset)	26,635	(12,702)	(45,649)

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 7. Cooperative Endeavor Agreement**

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

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

The Plaquemines Parish Courthouse District is in the process of determining if any additional buildings should be obtained for use by the Courts of Plaquemines Parish. Once a decision is made, the District will either reimburse the remaining funds back to the District Attorney or use the funds to build such. As of December 31, 2021, the District Attorney increased the receivable to the estimated recovery from the Plaquemines Parish Courthouse to \$19,258.

**Note 8. Expenditures of the District Attorney Not Included in the Financial Statements**

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

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

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 9. Federal Grant Income and Expenditures of the District Attorney Not Included in the Financial Statements**

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial District are accounted for on the financial statements of the Plaquemines Parish Government. The following grant payments were received during the year ended December 31, 2021:

<b>Project ID</b>	<b>Project Period</b>	<b>Amount</b>
DIST25	12/01/2020 - 11/30/2021	\$ 30,000
5022A	10/1/2020 - 09/30/2021	\$ 21,119

**Note 10. On-Behalf Payments for Salaries and Fringe Benefits**

In accordance with governmental accounting standards, the District Attorney of the Twenty-Fifth Judicial District recognizes on-behalf payments made by the Plaquemines Parish Government and the State of Louisiana. These costs include salary and fringe benefits. The District Attorney recognizes these payments as revenue and corresponding expenses/expenditures in the basic financial statements.

For the year ended December 31, 2021, the District recorded on-behalf payments from the following sources:

Plaquemines Parish Government	
Salaries	\$ 685,732
Insurance	168,524
Retirement	69,004
Other Benefits	<u>5,117</u>
<b>Total</b>	<u>928,377</u>
State of Louisiana	
Salaries	297,510
Retirement	<u>20,361</u>
<b>Total</b>	<u>317,871</u>
<b>Total - All Sources</b>	<u><u>\$ 1,246,248</u></u>

**Note 11. Subsequent Events**

The District Attorney has evaluated events through June 4, 2022. The District Attorney did not identify any subsequent events to be disclosed.

**REQUIRED SUPPLEMENTARY INFORMATION (PART II)**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
**For the Year Ended December 31, 2021**

	<u>Budgetary Amounts</u>		<b>Actual Amounts (Budgetary Basis) (See Note 1)</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Program Revenues				
Fees on Fines and Forfeitures	\$ 71,100	\$ 97,091	\$ 97,300	\$ 209
Fees from Court Costs	32,000	50,534	51,540	1,006
Diversionary Program Revenues	54,000	65,631	65,791	160
Senior Citizen Day Revenues	600	-	-	-
Victim/Witness/Court Expense Reimbursed	200	327	327	-
Incentives for Child Support Collections	40,777	40,777	40,777	-
Grant Revenues	30,000	25,821	25,821	-
Other Revenues				
Interest Income	7,000	468	486	18
<b>Total Revenues</b>	<b>235,677</b>	<b>280,649</b>	<b>282,042</b>	<b>1,393</b>
<b>Expenditures</b>				
General Government				
Salaries and Benefits	156,000	153,724	153,724	-
Office Supplies and Expenses	19,639	18,168	18,255	(87)
Commissions	21,100	28,458	22,726	5,732
Professional Fees	25,500	19,175	19,175	-
Retirement Contributions	8,000	11,858	11,857	1
Seminars, Meetings, and Travel	5,000	10,545	10,545	-
Miscellaneous	1,300	1,875	7,746	(5,871)
Dues	4,660	4,880	4,880	-
Payroll Taxes	2,400	2,326	2,326	-
Public Relations	2,500	1,350	1,350	-
LACE	16,000	17,571	14,610	2,961
Project L.E.A.D.	100	-	-	-
Victim/Witness/Court Expense	200	345	-	345
Grant Expenses	9,933	13,783	13,783	-
Capital Outlay	20,067	12,067	12,067	-
<b>Total Expenditures</b>	<b>292,399</b>	<b>296,125</b>	<b>293,044</b>	<b>3,081</b>
<b>Net Change in Fund Balance</b>	<b>\$ (56,722)</b>	<b>\$ (15,476)</b>	<b>(11,002)</b>	<b>\$ 4,474</b>
<b>Fund Balance, Beginning of Year</b>			<u>1,034,223</u>	
<b>Fund Balance, End of Year</b>			<u><u>\$ 1,023,221</u></u>	

**NOTE TO BUDGETARY COMPARISON SCHEDULE**

**Note 1 - Budget-to-Actual Reconciliation**

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

See independent auditor's report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Worthless Checks Collection Fee Special Revenue Fund**  
**For the Year Ended December 31, 2021**

	Budgetary Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Program Revenues				
Fees for Worthless Checks Collection	\$ 1,000	\$ 2,485	\$ 2,560	\$ 75
Other Revenues				
Interest Income	50	2	2	-
<b>Total Revenues</b>	<b>1,050</b>	<b>2,487</b>	<b>2,562</b>	<b>75</b>
<b>Expenditures</b>				
Project L.E.A.D.	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,050</b>	<b>\$ 2,487</b>	<b>2,562</b>	<b>\$ 75</b>
<b>Fund Balance, Beginning of Year</b>			<b>2,580</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 5,142</b>	

**NOTE TO BUDGETARY COMPARISON SCHEDULE**

**Note 1 - Budget-to-Actual Reconciliation**

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

See independent auditor's report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of the District Attorney's Proportionate Share of**  
**Net Pension Liability**  
**For the Year Ended December 31, 2021**

	LDARS							PERS						
	2021	2020	2019	2018	2017	2016	2015	2021	2020	2019	2018	2017	2016	2015
District Attorney's Proportion of the Net Pension Liability	0.166998%	0.192431%	0.141095%	0.119824%	0.127161%	0.133710%	0.116806%	0.007245%	0.007297%	0.007374%	0.007559%	0.008742%	0.011143%	0.014807%
District Attorney's Proportionate Share of the Net Pension Liability (Asset)	\$ 29,729	\$ 152,457	\$ 45,391	\$ 38,558	\$ 34,298	\$ 25,593	\$ 6,292	\$ (12,703)	\$ 344	\$ 32,728	\$ (5,611)	\$ 18,004	\$ 29,332	\$ 4,048
District Attorney's Covered Payroll	\$ 103,068	\$ 103,604	\$ 98,878	\$ 83,857	\$ 78,732	\$ 82,895	\$ 68,493	\$ 81,935	\$ 66,339	\$ 45,656	\$ 46,529	\$ 51,846	\$ 60,145	\$ 71,750
District Attorney's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	28.8%	147.2%	45.9%	46.0%	43.6%	30.9%	9.2%	-15.5%	0.5%	71.7%	-12.1%	34.7%	48.8%	5.6%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.8%	84.9%	93.1%	92.9%	93.6%	95.1%	98.6%	104.0%	99.9%	88.9%	102.0%	94.1%	99.1%	99.1%

\*LDARS refers to the Louisiana District Attorney Retirement System

PERS refers to Parochial Employees Retirement System of Louisiana

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

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

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

See independent auditor's report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of the District Attorney's Contributions**  
**For the Year Ended December 31, 2021**

	LDARS							PERS						
	2021	2020	2019	2018	2017	2016	2015	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 4,810	\$ 2,810	\$ 1,746	\$ 410	\$ -	\$ 1,416	\$ 4,440	\$ 11,857	\$ 10,037	\$ 7,629	\$ 5,707	\$ 5,816	\$ 6,740	\$ 8,721
Contributions in Relation to Contractually Required Contribution	4,810	2,810	1,746	410	-	1,416	4,440	11,857	10,037	7,629	5,707	5,816	6,740	8,721
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Attorney's Covered Payroll	\$ 103,633	\$ 105,734	\$ 98,604	\$ 96,408	\$ 73,845	\$ 84,347	\$ 79,143	\$ 103,104	\$ 81,935	\$ 66,339	\$ 45,656	\$ 46,529	\$ 51,846	\$ 60,145
Contributions as a Percentage of Covered-Employee Payroll	4.64%	2.66%	1.77%	0.43%	0.00%	1.68%	5.61%	11.50%	12.25%	11.50%	12.50%	12.50%	13.00%	14.50%

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

See independent auditor's report.



## **OTHER SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of Compensation, Benefits, and Other Payments**  
**to Agency Head**  
**For the Year Ended December 31, 2021**

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**Agency Head**

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

<b>Purpose</b>	<b>Amount Paid by the DA's Office</b>	<b>Amount Paid by Other Governments</b>	<b>Total</b>
Salary	\$71,083	\$107,221	\$178,304
Benefits - Insurance	\$0	\$11,726	\$11,726
Benefits - Retirement	\$4,810	\$6,851	\$11,661
Benefits - Long-Term Disability	\$874	\$0	\$874
Car Allowance	\$0	\$0	\$0
Vehicle Provided by Government	\$0	\$669	\$669
Per Diem	\$0	\$415	\$415
Reimbursements	\$3,760	\$0	\$3,760
Travel	\$0	\$0	\$0
Registration Fees	\$750	\$1,075	\$1,825
Conference Travel	\$1,219	\$318	\$1,537
Continuing Professional Education Fees	\$0	\$0	\$0
Housing	\$0	\$0	\$0
Unvouchered Expenses	\$0	\$0	\$0
Special Meals	\$965	\$0	\$965
Dues	\$445	\$0	\$445

See independent auditor's report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Judicial System Funding Schedule - Receiving Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**Cash Basis Presentation**  
**For the Six Months Ended June 30, 2021 and December 31, 2021**

	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>
<b>Receipts from:</b>		
Plaquemines Parish Sheriff's Office (Bond Fees)	\$ 26,694	\$ 36,366
Plaquemines Parish Sheriff's Office (Criminal Court Costs/Fees)	21,720	25,840
<b>Subtotal Receipts</b>	<b>\$ 48,414</b>	<b>\$ 62,206</b>
<b>Ending Balance of Amounts Assessed but not Received</b>	<b>\$ -</b>	<b>\$ 9,125</b>

See independent auditor's report.

**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**

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Fifth 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 Twenty-Fifth Judicial District's basic financial statements, and have issued our report thereon dated June 4, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District Attorney of the Twenty-Fifth 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, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Twenty-Fifth Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Fifth 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Fifth 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*.

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 4, 2022

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana  
Schedule of Findings and Responses  
For the Year Ended December 31, 2021**

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**Part I - Summary of Auditor's Results**

Financial Statements

- |  |            |
|--|------------|
| 1. Type of auditor's report issued:  | Unmodified |
| 2. Internal control over financial reporting and compliance and other matters: |            |
| a. Material weaknesses identified?   | No         |
| b. Significant deficiencies identified?  | No         |
| c. Noncompliance material to the financial statements noted?                   | No         |
| 3. Management letter comment provided?   | None       |

Federal Awards

Not Applicable.

**Part II - Financial Statements Findings**

None.

**Part III - Federal Award Findings**

Not Applicable.

## **AGREED-UPON PROCEDURES REPORT**

The District Attorney of the 25<sup>th</sup> Judicial District

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

**For the Period of January 1, 2021 - December 31, 2021**

To The District Attorney of the 25<sup>th</sup> 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's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the 25<sup>th</sup> Judicial District (the District Attorney) agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

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

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

**Results:** The District Attorney does not have long-term debt, and, therefore, does not have a written policy relating to debt service. All other functions were addressed in the District Attorney's policies.



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

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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<sup>7</sup> . Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds<sup>8</sup> 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.

**Results:** These procedures are not applicable as the District Attorney does not have a board or finance committee.

### ***Bank Reconciliations***

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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:
  - 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);
  - 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
  - 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.

**Results:** No exceptions were identified as a result of performing these procedures.

### ***Collection (excluding electronic fund transfers)***

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees responsible for cash collections do not share cash drawers/registers.
  - 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.
  - 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.
  - 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.
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.
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.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

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

**Results:** For procedures 5b and 5c, we noted that one employee that is responsible for collecting cash is also responsible for preparing/making bank deposits, records the transaction to the general ledger, and reconciles the bank account. For procedure 6, we noted that of the six employees who are responsible for collecting cash, only one is bonded. No other exceptions were identified as a result of performing these procedures.

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

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - 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.
  - 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.  
  
[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
  - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results:** For procedure 9d, we noted that the same employee who mails the checks is also responsible for processing payments. No other exceptions were identified as a result of performing these procedures.

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

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.  
  
[Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
  - b) Observe that finance charges and late fees were not assessed on the selected statements.
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 that 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.

**Results:** No exceptions were identified as a result of performing these procedures.

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

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- 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).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement

**Results:** No exceptions were identified as a result of performing these procedures.

### ***Contracts***

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- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
  - 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).
  - 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.

**Results:** No exceptions were identified as a result of performing these procedures.

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

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

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
  - c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
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.
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.

**Results:** No exceptions were identified as a result of performing these procedures.

## ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
  - a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Results:** No exceptions were identified as a result of performing these procedures.

## ***Debt Services***

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

**Results:** These procedures are not applicable as the District Attorney does not currently have any debt.

## ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** No exceptions were identified as a result of performing these procedures.

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

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
  - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
  - 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.

- 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.

**Results:** We performed the procedure and discussed the results with management.

### ***Sexual Harassment***

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- 27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
  - a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint

**Results:** No exceptions were identified as a result of performing these procedures.

\* \* \* \* \*

We were engaged by the District Attorney 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 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.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 4, 2022



CHARLES J. BALLAY  
DISTRICT ATTORNEY  
TWENTY-FIFTH JUDICIAL DISTRICT  
PARISH OF PLAQUEMINES  
[www.25thda.org](http://www.25thda.org)

JERRY J. LOBRANO  
1<sup>ST</sup> ASSISTANT DISTRICT ATTORNEY

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June 8, 2022

Ms. Hailey Housey, CPA  
LaPorte, CPAs and Business Advisors  
**VIA EMAIL** [hhousev@laporte.com](mailto:hhousev@laporte.com)

RE: Response to The District Attorney of the 25<sup>th</sup> Judicial District 2021 Agreed-Upon Procedures Audit

Dear Ms. Housey:

In response to the request received in your email of June 3, 2022, regarding the SAUP report for year 2021, we submit the following:

Procedures 5b and 5c

- This office does not receive or accept any cash; we require all payments to be money orders or checks.

Procedure 6

- This office does not receive or accept any cash; however we do receive payments by money orders or checks. The two employees who are responsible for recording payments received in the general ledger, accounting software file, and making bank deposits are both bonded.

Procedure 9d

- The District Attorney and First Assistant District Attorney are the only two employees that have authority to sign checks or authorize any payment or transfer of funds from any bank or financial institutions that has funds of this office. The employees who draft the checks, process the payments and/or deliver them are not authorized to sign any checks or transfers.

Very truly yours,

  
CHARLES J. BALLAY  
DISTRICT ATTORNEY