

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

ANNUAL FINANCIAL REPORT AND  
INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2021

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## INDEPENDENT AUDITORS' REPORT

September 8, 2022

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is no a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an 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 judgement made by a reasonable user based on the financial statements

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

- Exercise professional judgement 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'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'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 planning scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Summary of Opinions

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

### Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter described in the "Basis for Qualified and Unmodified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the District

Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinions on General Fund, Special Revenue Fund, Agency Fund – Victims Assistance and Agency Fund – Bond Forfeiture**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of general fund, special revenue fund, agency fund - victim assistance and agency fund - bond forfeiture of the District Attorney of the Thirty-Eighth Judicial District of Cameron Parish, Louisiana as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Qualified and Unmodified Opinions**

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

*Matter Giving Rise to the Qualified Opinion on the Governmental Activities*

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

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require budgetary comparison information be presented to supplement the basic financial statements. Such information 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 supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management

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

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

#### *Other Information*

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the District Attorney of the Thirty-Eighth Judicial District's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer, Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the Regular Legislative Session and the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer, Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the Regular Legislative Session and the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session are the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules 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 September 8, 2022, on our consideration of the District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Dragan, Cassidy, Skully*

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS



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

STATEMENT OF NET POSITION  
December 31, 2021

ASSETS	
Cash	\$ 667,091
Receivables:	
Commissions on fines and forfeitures	14,758
Due from other funds	16,722
TOTAL ASSETS	<u>698,571</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>
LIABILITIES	
Accounts payable	17,925
Payroll tax benefits payable	85
Due to other agencies	3,913
TOTAL LIABILITIES	<u>21,923</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>
NET POSITION	
Unrestricted	<u>676,648</u>
TOTAL NET POSITION	<u><u>\$ 676,648</u></u>

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

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

STATEMENT OF ACTIVITIES

Year Ended December 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Position</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
Public safety	<u>\$ 810,466</u>	<u>\$ 317,740</u>	<u>\$ 649,471</u>	\$ 156,745
		General Revenues		
				4
				15,219
			Total general revenues	<u>15,223</u>
Changes in Net Position				171,968
Net Position - Beginning				<u>504,680</u>
Net Position - Ending				<u>\$ 676,648</u>

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

FUND FINANCIAL STATEMENTS

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

BALANCE SHEET - GOVERNMENTAL FUNDS  
December 31, 2021

	General	Special Revenue Fund	Total
<b>ASSETS</b>			
Cash	\$ 665,472	\$ 1,619	\$ 667,091
Receivables:			
Commissions on fines and forfeitures	14,758	-	14,758
Due from other funds	16,722	-	16,722
TOTAL ASSETS	696,952	1,619	698,571
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	-		-
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 696,952	\$ 1,619	\$ 698,571
<b>LIABILITIES</b>			
Accounts payable	\$ 17,925	\$ -	\$ 17,925
Payroll tax benefits payable	85	-	85
Due to other agencies	2,294	1,619	3,913
Due to other funds	-	-	-
TOTAL LIABILITIES	20,304	1,619	21,923
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	-	-	-
<b>FUND BALANCES</b>			
Unassigned	676,648	-	676,648
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 696,952	\$ 1,619	\$ 698,571

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

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

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

December 31, 2021

Total fund balance for governmental fund at December 31, 2021	\$ 676,648
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Capital assets, net of \$0 accumulated depreciation	<u>-</u>
Total net position of governmental activities at December 31, 2021	<u><u>\$ 676,648</u></u>

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

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

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

Year Ended December 31, 2021

	General	Special Revenue Fund	Total
<b>REVENUES</b>			
Commissions fon fines and forfeitures	\$ 317,740	\$ -	\$ 317,740
Intergovernmental			
State government	151,250	4,223	155,473
Parish government	493,998	-	493,998
Interest	4	-	4
Other	15,219	-	15,219
Total revenues	978,211	4,223	982,434
<b>EXPENDITURES</b>			
Judical			
Personal and contracted services	684,324	-	684,324
Legal and other professional	18,606	-	18,606
Drug court/pre-trial	36,579	-	36,579
Continuing education	21,244	-	21,244
Other services and charges	45,490	4,223	49,713
Total expenditures	806,243	4,223	810,466
<b>NET CHANGES IN FUND BALANCE</b>	171,968	-	171,968
<b>FUND BALANCE - BEGINNING</b>	504,680	-	504,680
<b>FUND BALANCE - ENDING</b>	\$ 676,648	\$ -	\$ 676,648

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

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

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

Year Ended December 31, 2021

Total net changes in fund balance at December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 171,968
The change in net position reported for governmental activities in the Statement of Activities is different because:	<u>-</u>
Total changes in net position at December 31, 2021 per Statement of Activities	<u>\$ 171,968</u>

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

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

STATEMENT OF FIDUCIARY NET ASSETS - AGENCY FUNDS

December 31, 2021

	Victims' Assistance	Bond Forfeiture	Total
<b>ASSETS</b>			
Cash	\$ 821	\$ 16,722	\$ 17,543
Due from others	2,500	-	2,500
Total Assets	\$ 3,321	\$ 16,722	\$ 20,043
<b>LIABILITIES</b>			
Due to general fund	\$ -	\$ 16,722	\$ 16,722
Due to other agencies	3,321	-	3,321
Total Liabilities	\$ 3,321	\$ 16,722	\$ 20,043

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



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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

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

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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

2. Basis of Presentation

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

Funds of the District Attorney are as follows:

*Governmental Fund Types:*

General Fund

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

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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Special Revenue Fund

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

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

*Fiduciary Fund Type:*

Bond Forfeiture Fund

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

Victims' Assistance Fund

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

3. Measurement Focus/Basis of Accounting

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

Measurement Focus

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

Basis of Accounting

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

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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2021, the District had \$690,091 in deposits (collected bank balances), of which all was secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

7. Budgets

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

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

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

8. Compensated Absences

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

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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

9. Equity Classification

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

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

In the fund statements, governmental fund equity is classified as fund balance.

Fund balance is further classified as restricted, assigned and unassigned.

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

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

Notes to Financial Statements

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

10. Use of Estimates

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

11. Subsequent Events

Management has evaluated subsequent events through September 8, 2022, the date the financial statements were available to be issued.

12. Comparative Data

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

NOTE B – RECEIVABLES

Receivables consist of commissions on fines and forfeitures that are due from other governmental units. As of December 31, 2021 receivables from other governmental units consisted of the following:

	<u>General Fund</u>
Cameron Parish Sheriff	\$ 14,758
Total	\$ 14,758

NOTE C – DUE FROM/TO OTHER FUNDS

Due from/to other funds at December 31, 2021 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 16,722	\$ -
Agency Fund	-	16,722
Total	\$ 16,722	\$ 16,722

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

Notes to Financial Statements

December 31, 2021

NOTE D – RISK MANAGEMENT

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

NOTE E - RETIREMENT COMMITMENTS

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

NOTE F – ON-BEHALF PAYMENTS

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

Several employees of the District Attorney receive payments directly from the Cameron Parish Government and the State of Louisiana for salaries and payroll taxes. Salaries and payroll taxes paid to these employees include \$493,998 from the Cameron Parish Government and \$151,250 from the State. The Cameron Parish Government also pay fringe benefits on behalf of certain employees for the Cameron Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$157,189 for health insurance and retirement which is included in the amounts described above.

NOTE G – RELATED PARTY TRANSACTIONS

The Cameron Parish Police Jury reimburses the District Attorney for the cost of providing services as requested by the Police Jury. Amounts reimbursed to the District Attorney are quasi-external transactions, and as such, are expensed during the period incurred. Amounts reimbursed to the District Attorney for the year ended December 31, 2021, were \$30,625.

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

Notes to Financial Statements

December 31, 2021

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

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

NOTE I – CHANGES IN CUSTODIAL FUND BALANCE

A summary of changes custodial fund unsettled deposits follows:

	Balance December 31, 2020	Additions	Deletions	Balance December 31, 2021
Victim Assistance	\$ 3,321	\$ 30,000	\$ 30,000	\$ 3,321
Bond Forfeiture	16,832	24,100	24,210	16,722
Total	<u>\$ 20,153</u>	<u>\$ 54,100</u>	<u>\$ 54,210</u>	<u>\$ 20,043</u>



REQUIRED SUPPLEMENTAL INFORMATION

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

BUDGETARY COMPARISON SCHEDULE-GENERAL FUND

Year Ended December 31, 2021

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>REVENUES</b>				
Commissions for fines and forfeitures	\$ 158,650	\$ 158,650	\$ 317,740	\$ 159,090
Intergovernmental				-
State government	175,000	275,000	151,250	(123,750)
Parish government	168,000	268,000	493,998	225,998
Interest	25	25	4	(21)
Other	400	400	15,219	14,819
Total revenues	<u>502,075</u>	<u>702,075</u>	<u>978,211</u>	<u>276,136</u>
<b>EXPENDITURES</b>				
Judicial				
Personal and contracted services	397,000	596,500	684,324	(87,824)
Legal and other professional	52,000	52,000	18,606	33,394
Drug court/pre-trial	30,000	30,000	36,579	(6,579)
Continuing education	500	500	21,244	(20,744)
Other services and charges	20,000	20,000	45,490	(25,490)
Total expenditures	<u>499,500</u>	<u>699,000</u>	<u>806,243</u>	<u>(107,243)</u>
NET CHANGES IN FUND BALANCE	2,575	3,075	171,968	168,893
FUND BALANCE - BEGINNING	<u>504,680</u>	<u>504,680</u>	<u>504,680</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 507,255</u>	<u>\$ 507,755</u>	<u>\$ 676,648</u>	<u>\$ 168,893</u>

## OTHER INFORMATION

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

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

Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
<b>Cash Presentation</b>		
<b>Beginning Balance of Amounts Collected</b>	\$ 2,281	\$ 3,564
<b>Add: Collections</b>		
Cameron Parish Sheriff - Bond Fees	6,472	7,255
Pre-Trial Diversion Program Fees	84,287	111,212
<b>Subtotal Collections</b>	90,759	118,467
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
38 Judicial District Public Defender/Pre-Trial Diversion	3,509	4,173
Cameron Parish Clerk of Court/Pretrial Diversion	3,509	4,173
Cameron Parish Sheriff/Pretrial Diversion	10,528	12,518
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	78,948	107,219
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	89,476	119,737
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	\$ 3,564	\$ 2,294
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

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

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

Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
<b>Cash Presentation</b>		
<b>Receipts From:</b>		
38th Judicial District Court - Court Costs	19,935	28,116
38th Judicial District Court - Fines	13,717	16,348
Louisiana Department of Public Safety - Reinstatement Fee	388	838
Cameron Parish Sheriff - Bond	6,472	7,255
<b>Subtotal Receipts</b>	40,512	52,557
<b>Ending Balance of Amounts Assessed but Not Received</b>	23,742	14,758

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

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

Year Ended December 31, 2021

Agency Head Name: W. Thomas Barrett, III, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary - Cameron Parish Police Jury	\$ 44,289
Salary - State of Louisiana	53,750
Benefits - insurance	1,631
Benefits - retirement	3,543
Dues and subscriptions	-
Education	-
Phone Allowance	-
Travel	-
	<u>\$ 103,213</u>

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

September 8, 2022

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the District Attorney of the Thirty-Eighth Judicial District, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 8, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered District Attorney of the Thirty-Eighth Judicial District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

### **Compliance and Other Matters**

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

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

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

### **Purpose of this Report**

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

*Shagron, Cassidy: Hillary*



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

Schedule of Findings and Responses

Year Ended December 31, 2021

1. Summary of Auditors' Results:

	<u>Opinion Unit</u>	<u>Type of Opinion</u>
Type of auditors' opinion issued:	Governmental Activities	Qualified
	General Fund	Unmodified
	Special Revenue Fund	Unmodified
	Agency Fund – Victims' Assistance	Unmodified
	Agency Fund – Bond Forfeiture	Unmodified

Internal control over financial reporting:

Material weakness(es) identified?                        yes              x  no  
Control deficiency(ies) identified that are  
not considered to be material weakness(es)?   x  yes                none reported

Noncompliance material to financial statements  
noted?

    yes              x  no

2. Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Finding 2021-001:

Inadequate Segregation of Duties

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

Effect: Without proper segregation of duties, misstatements in amounts may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Corrective Action Planned: Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve appropriate segregation of duties. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures, review listings of revenue received and review of bank reconciliations on a monthly basis.

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

Schedule of Findings and Responses-Continued

Year Ended December 31, 2021

Finding 2021-002:

Budgetary Authority and Control

Condition: Inadequate budgeting procedures resulted in expenditures being over budget by 5% or more.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statute 39:1310.

Cause: Administrative lack of oversight.

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

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

Finding 2021-003:

Late Submission of Financial Statements

The 2021 financial statements were not filed with the Legislative Auditor within the due date of June 30, 2022, in violation of R.S. 24:514

Management response: The late filing is an isolated occurrence due to the continued physical obstacles from the 2020 Hurricane Laura. Compliance will be adhered to in the future.

3. Federal Award Findings and Questioned Costs

- N/A

4. Prior Year Audit Findings

Finding 2020-001: Inadequate Segregation of Duties

Status: Repeat finding in 2021.

Finding 2020-002: Budgetary Authority and Control

Status: Repeat finding in 2021.

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

August 11, 2022

Cameron Parish District Attorney 38<sup>th</sup> Judicial District  
Cameron, Louisiana

We have performed the procedures included 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 year January 1, 2021 through December 31, 2021. The Cameron Parish District Attorney 38<sup>th</sup> Judicial District's management is responsible for those C/C areas identified in the SAUPs.

Cameron Parish District Attorney 38<sup>th</sup> Judicial District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe that 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.  
***The District's policies and procedures manual address this area.***
  - b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
***The District's policies and procedures manual address this area.***
  - c) *Disbursements*, including processing, reviewing, and approving.  
***The District's policies and procedures manual address this area.***
  - d) *Receipt/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 confirmations with outside parties,

reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequence, agency fund forfeiture monies confirmation).

***The District's policies and procedures manual address this area.***

- e) *Payroll/Personnel*, including (1) payroll processing, and (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.

***The District's policies and procedures manual address this area.***

- 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.

***The District's policies and procedures manual address this area.***

- 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, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

***The District's policies and procedures manual address this area.***

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

***The District's policies and procedures manual address this area.***

- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

***The District's policies and procedures manual address this area.***

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

***The District's policies and procedures manual address this area.***

- k) *Information Technology Disaster Recovery/Business Continuity*, includes (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.

***The District's policies and procedures manual address this area.***

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

***The District's policies and procedures manual address this area.***

### ***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.

***The District Attorney is an independently elected official. The District does not have a governing board.***

- b) For those entities reporting on the governmental accounting model, observe that 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 special revenue funds.

***The District Attorney is an independently elected official. The District does not have a governing board.***

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

***The District Attorney is an independently elected official. The District does not have a governing board.***

### ***Bank Reconciliations***

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3. Obtain a listing of the entity's 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, electronically longed);

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

### ***Collections***

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/check/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).

*The listing was provided by management.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select on 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 the job duties are properly segregated at each collection location such that:

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

*The cash drawer is not shared.*

- 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.

*The employee responsible for collecting cash is responsible for preparing/making bank deposits.*

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

***The employee responsible for collecting cash is responsible for posting collection entries to the general ledger.***

- d) The employee 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 verifies the reconciliation.

***The employee responsible for reconciling collections to the general ledger by revenue source is responsible for collecting cash.***

***Management Response: The District maintains an office with only one office employee who performs all accounting functions. As a compensating control, the District Attorney reviews each bank statement and 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.

***No exceptions noted.***

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made no the same day). Obtain supported documentation for each of the deposits and:

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

***No exceptions noted.***

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

***No exceptions noted.***

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

***No exceptions noted.***

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

***No exceptions noted.***

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

*No exceptions noted.*

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

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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).

*The listing was provided by management.*

- 9. For each location selected under #8 above, obtain a list 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.

*Purchases are initiated by only one employee.*

*Management Response: Due to only one office personnel, this procedure is not feasible.*

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

*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.

*The employee responsible for processing payments is not prohibited from adding/modifying vendor files. No other employee is responsible for periodically reviewing changes to vendor files.*

*Management Response: Due to only one office personnel, this procedure is not feasible.*

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

*The employee who processes checks also mails checks.*

*Management Response: Due to only one office personnel, this procedure is not feasible.*



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

*No exceptions noted.*

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

*Disbursements tested included exceptions of #9 as noted above.*

*Management response: The District will segregate duties over processing disbursements as much as possible.*

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

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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.

*The listing was provided by management.*

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 that 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 excess fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

*There was written approval of review by someone other than the authorized card holder.*

- b) Observe that finance charges and/or late fees were assessed on the selected statements.

*No finance charges and/or late fees were 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, observed 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).

***All transactions tested had original itemized receipts attached to the statement with written documentation of the business/public purpose. No charges for meals were selected.***

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

---

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

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

***No exceptions noted. Established mileage rate was \$0.57/mileage compared to the GSA rate of \$0.56/mileage.***

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

***No exceptions noted.***

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

***No exceptions noted.***

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

***No exceptions noted.***

#### ***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. Obtain management's representation that the list is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

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

***The District did not initiate or renew any agreements or contracts in 2021.***

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

***The District did not initiate or renew any agreements or contracts in 2021.***

- c) If the contract was amended (e.g. change order), observe that 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).

***The District did not initiate or renew any agreements or contracts in 2021.***

- 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 that the invoice and related payment agreed to the terms and conditions of the contract.

***The District did not initiate or renew any agreements or contracts in 2021.***

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

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

***No exceptions noted.***

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

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

***No exceptions noted.***

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

***No exceptions noted.***

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

### ***Ethics***

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

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

*All employees tested had documentation of 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.

*No exceptions noted.*

### ***Debt Service***

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

***The District did not issue any debt.***

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

***The District does not 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.

***The District was not aware of any misappropriation of public funds or assets during the fiscal year.***

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.

***The District has the required notice posted in a conspicuous place upon its premises or its website.***

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

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

***We performed the procedure and discussed the results with management. No exceptions noted.***

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying

backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

***We performed the procedure and discussed the results with management. No exceptions noted.***

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

***We performed the procedure and discussed the results with management. No exceptions noted.***

### ***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.

***No exceptions noted.***

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).

***No exceptions noted.***

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

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

***The annual sexual harassment report for 2021 was not filed as of February 1.***

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

***The annual sexual harassment report for 2021 was not filed as of February 1.***

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

***The annual sexual harassment report for 2021 was not filed as of February 1.***

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

***The annual sexual harassment report for 2021 was not filed as of February 1.***

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

***The annual sexual harassment report for 2021 was not filed as of February 1.***

***Management Response: Management will file the District's annual sexual harassment report.***

We were engaged by Cameron Parish District Attorney 38<sup>th</sup> Judicial District 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 Cameron Parish District Attorney 38<sup>th</sup> Judicial District 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.

*Shagson, Cassidy; Shillory*