

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
Parishes of Ouachita and Morehouse, Louisiana

Financial Statements
For the Year Ended December 31, 2024

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

INDEX

	<u>Statement</u>	
Independent Auditor's Report		1-4
 BASIC FINANCIAL STATEMENTS		
Government-Wide Financial Statements:		
Statement of Net Position	A	5
Statement of Activities	B	6
Fund Financial Statements:		
Balance Sheet	C	7
Reconciliation of the Governmental Funds Balance Sheet to The Statement of Net Position	D	8
Statement of Revenues, Expenditures and Changes in Fund Balances	E	9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to The Statement of Activities	F	10
Fiduciary Funds:		
Statement of Fiduciary Net Position	G	11
Statement of Changes in Fiduciary Net Position	H	12
Notes to the Financial Statements		13-29

REQUIRED SUPPLEMENTARY INFORMATION

	<u>Schedule</u>	
Budget Comparison Schedules		
General Fund	I	30
Special Revenue Fund – Title IV-D	II	31
Schedule of Proportionate Share of the Net Pension Liability	III	32
Schedule of Employer Contributions to Pension Plan	IV	32
Notes to Budgetary Comparison Schedules		33

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

INDEX

Schedule

SUPPLEMENTARY INFORMATION

Agency Funds	V	34
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	VI	35
Justice System Funding Reporting Schedule	VII	36-38

**OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND
BY OFFICE OF MANAGEMENT AND BUDGET *UNIFORM GUIDANCE***

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	39-40
Report on Compliance For Each Major Federal Program; and Report on Internal Control Over Compliance Required by Uniform Guidance	41-43
Schedule of Expenditures of Federal Awards	44
Notes to the Schedule of Expenditures of Federal Awards	45
Schedule of Findings and Questioned Costs	46
Schedule of Prior Year Findings	47

INDEPENDENT AUDITORS' REPORT

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Fourth Judicial District (District Attorney), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2024, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Fourth Judicial District (District Attorney), as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 of 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.

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Employer Contributions to Pension Plan and the Budgetary Comparison Schedules, as listed in the table of contents, 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 the 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 assurances.

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.

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 accompanying schedule of compensation, reimbursements, benefits and other payments to agency head, political subdivision head or chief executive officer, schedule of Justice System Funding and schedule of expenditures of federal awards, as required by Title 23 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived directly from and relates directly to the underlying accounting and other records used to prepare the 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 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, reimbursements, benefits and other payments to agency head, political subdivision head or chief executive officer, Justice System Funding schedule and the schedule of expenditures of federal awards are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2025 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 *Governmental Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

David M. Hart, CPA (APPC)

West Monroe, Louisiana
May 20, 2025

BASIC FINANCIAL STATEMENTS

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 684,448
Investments	3,465,710
Accounts Receivable	382,554
Subscription Asset	44,697
Capital Assets:	
Depreciable	<u>80,740</u>
Total Assets	<u>4,658,149</u>
<u>Deferred Outflows of Resources</u>	
Resources Related to Pensions	65,923
<u>Liabilities</u>	
Accounts Payable	\$ 388,600
Subscription Liability	47,335
Accrued Interest Subscription Liability	163
Net Pension Liability	<u>227,771</u>
Total Liabilities	663,869
<u>Deferred Inflows of Resources</u>	
Resources Related to Pensions	166,109
<u>Net Position</u>	
Net Investment in Capital Assets	80,740
Net Position - Unrestricted	<u>3,813,354</u>
Total Net Position	<u><u>\$ 3,894,094</u></u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental Activities:					
Public Safety & Judicial					
Prosecution	<u>\$ 5,109,365</u>	<u>\$ 3,033,448</u>	<u>\$ 1,510,866</u>	<u>\$ -</u>	<u>\$ (565,051)</u>
			General Revenues:		
			Local Support		92,316
			Interest Earnings		174,420
			Miscellaneous		<u>15,652</u>
			Total General Revenues		<u>282,388</u>
			Changes in Net Position		(282,663)
			Net Position - Beginning		<u>4,176,757</u>
			NET POSITION - ENDING		<u><u>\$ 3,894,094</u></u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Balance Sheet, Governmental Funds
December 31, 2024

	<u>Major Funds</u>		<u>Non-Major Fund</u>	
	<u>General Fund</u>	<u>Title IV-D</u>	<u>Worthless Check Collection Fee</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 684,448	\$ -	\$ -	\$ 684,448
Investments	3,465,710	-	-	3,465,710
Accounts Receivable	280,501	102,053	-	382,554
Interfund Receivables	47,084	-	-	47,084
 <u>Total Assets</u>	 <u>\$ 4,477,743</u>	 <u>\$ 102,053</u>	 <u>\$ -</u>	 <u>\$ 4,579,796</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 333,631	\$ 54,969	\$ -	\$ 388,600
Interfund Payables	-	47,084	-	47,084
 <u>Total Liabilities</u>	 333,631	 102,053	 -	 435,684
 <u>Fund Balance</u>				
Unassigned	4,144,112	-	-	4,144,112
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,477,743</u>	 <u>\$ 102,053</u>	 <u>\$ -</u>	 <u>\$ 4,579,796</u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Balance Sheet, Governmental Funds
December 31, 2024

**Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position**

*Amounts reported for governmental activities in the Statement of Net Position are
different because:*

Fund Balance, Governmental Funds:	\$ 4,144,112
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	125,437
Subscription liabilities used in governmental activiteis are not financial liabilities and, therefore, are not reported in the governmental funds	(47,498)
Net pension liability does not require the use of current financial resources and therefore is not reported in the funds.	(227,771)
The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.	<u>(100,186)</u>
Net Position of Governmental Activities	<u><u>\$ 3,894,094</u></u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2024

	Major Funds		Non-Major Fund	
	General	Title IV-D	Worthless Check	
	Fund		Collection Fee	Total
<u>Operating Revenue</u>				
Fines, Fees and Bond Forfeitures	\$ 2,504,128	\$ -	\$ 7,972	\$ 2,512,100
Court Cost Fees	189,685	-	-	189,685
Interest Income	174,420	-	-	174,420
Intergovernmental Revenue				
Federal	414,064	672,854	-	1,086,918
State	423,948	-	-	423,948
Local	92,316	-	-	92,316
Drug Asset Forfeiture	274,383	-	-	274,383
Collection Fees	975	-	-	975
Other	15,652	-	-	15,652
Total Operating Revenue	4,089,571	672,854	7,972	4,770,397
<u>Operating Expenditures</u>				
Current:				
General Government				
Personnel Services	2,879,672	546,444	7,972	3,434,088
Contractual Charges	893,519	105,652	-	999,171
Materials and Supplies	430,190	15,986	-	446,176
Other Charges	181,967	4,772	-	186,739
Capital Outlay	66,595	-	-	66,595
Total Operating Expenditures	4,451,943	672,854	7,972	5,132,769
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	(362,372)	-	-	(362,372)
<u>Fund Balance - Beginning of the Year</u>	4,506,484	-	-	4,506,484
<u>FUND BALANCE - END OF THE YEAR</u>	<u>\$ 4,144,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,144,112</u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2024

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

*Amounts reported for governmental activities in the Statement of Activities
are different because:*

Net change in fund balances - total governmental funds	\$ (362,372)
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Governmental funds report capital outlays as expenditures,
however, in the statement of activities, the cost of those
assets is depreciated over their estimated useful lives.

Expenditures for capital assets	71,912	
Less current year depreciation	<u>(26,229)</u>	
		45,683

Governmental funds do not report current year SBITA expenses as expenditures. However, in the statement of activities, these are reported as expenses.	(2,801)
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Governmental funds report current year pension contributions as expenditures. However, in the statement of activities, these contributions are reported as deferred inflows of resources and the District's proportionate share of the plans pension expense is reported as pension expense.	(19,478)
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The District's proportionate share of non-employer contributions to the pension plans do not provide current financial resources and are not reported in the governmental funds.	<u>56,305</u>
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Changes in net position of governmental activities	<u><u>\$ (282,663)</u></u>
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The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Fiduciary Net Position
December 31, 2024

ASSETS

Cash and Cash Equivalents	\$ 825,344
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TOTAL ASSETS	<u>825,344</u>
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LIABILITIES

Deposits Due Others	825,344
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TOTAL LIABILITIES	<u>\$ 825,344</u>
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The accompanying notes are an integral part of this financial statement.

Statement H

**District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana**

**Statement of Changes in Fiduciary Net Position
December 31, 2024**

<u>BALANCE AT BEGINNING OF YEAR</u>	\$ 872,052
Collections	684,204
Disbursements	(730,912)
<u>BALANCE AT END OF YEAR</u>	<u>\$ 825,344</u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

INTRODUCTION

The Louisiana Constitution of 1974, Article V, Section 14 created the judicial districts of the State, among them the Fourth Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. Louisiana R.S. 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The Fourth Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fourth Judicial District encompasses the parishes of Morehouse and Ouachita and their offices are located in Bastrop and Monroe.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION The accompanying basic financial statements of the District Attorney of the Fourth Judicial District have been prepared in conformity with United States Generally Accepted Accounting Principles (GAAP) as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of Uniform Grant Guidance, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

B. REPORTING ENTITY The District Attorney is an independent elected official; however, the district attorney is fiscally dependent on the Morehouse and Ouachita Parish Police Juries. The police juries maintain and operate the parish courthouse in which the district attorney's office is located and provides funds for equipment and furniture of the district attorney's office.

For these reasons, the district attorney was determined to be a component unit of the Ouachita Parish Police Jury, the financial reporting entity, inasmuch as it provides significantly more support to the reporting entity than does the Morehouse Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the financial reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 established criteria for determining which component units should be considered part of the Ouachita 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. These criteria include:

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury exists.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

C. 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 related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the District Attorney are classified into two categories; governmental and fiduciary. In turn each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds Governmental funds account for all or most of the district attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. The following are the district attorney's governmental funds:

General Fund - The General Fund is 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 was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines and forfeitures collected be transmitted to the District Attorney to defray the necessary expenses of that office.

Title IV-D - The Special Revenue Fund consists of federal reimbursement grants passed through the Louisiana Department of Children and Family Services authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

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

Fiduciary Funds Fiduciary funds account for assets held by the district attorney in a trustee capacity or as an agent on behalf of outside parties.

Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the district attorney holds for others in an agency capacity. The district attorney reports the following agency funds:

Asset Forfeiture Fund - The Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of Louisiana Revised Statute 40:2616. The District Attorney may (1) retain property for official use or transfer the custody to any local, state or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the District Attorney after not less than twenty days after seizure; and (3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure; and the balance shall be allocated as follows:

60% to law enforcement agency(s) making the seizure
20% to the criminal court fund
20% to District Attorney's general fund

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Bond Forfeiture Fund - The Bond Forfeiture Fund was established for the allocation and disposition of bonds forfeited to the District Attorney's office. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Victim Restitution - The District Attorney holds these funds in escrow for the Court. These funds arise from restitution payments to victims. None of these funds have drug related origins, and thus are not a part of the drug asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition or otherwise directed for victim restitution.

Check Collection Fund - The Check Collection fund is used as a depository for funds collected from payments made on worthless checks. The funds are disbursed to the related merchants upon collection.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government- Wide Financial Statements

The statement of net position and the statement of activities display information about the reporting government as a whole. The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non - exchange transactions*. Fiduciary funds are not included in the government-wide financial statements.

Program Revenues - Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court cost and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as unearned revenues until earned.

Fund Financial Statements (FFS)

The amounts reflected in the Governmental funds statements are accounted for using a current financial resources measurement focus and a modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund and Other Funds use 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 all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the District Attorney of the Fourth Judicial District is entitled to the funds. Interest earned on investments is recorded when the investment has matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS The District Attorney uses the following budget practices:

An annual operating budget is adopted each year for the General Fund and the modified accrual basis of accounting is used to reflect actual revenues and expenditures, which is consistent with accounting principles generally accepted in the United States of America.

All appropriations lapse at year-end and any unexpended fund balance is carried forward into subsequent years. Formal budget integration is not employed as a management control device, and the District Attorney of the Fourth Judicial District does not use encumbrance accounting.

F. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The District Attorney considers all short-term, highly liquid investments with original maturities of 90 days or less to be treated as cash equivalents. 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 and national banks having their principal offices in Louisiana.

G. INVESTMENTS Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments in non-participating interest-earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES (FUND FINANCIAL STATEMENTS)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

In the process of aggregating data for the statement of net position interfund payables and receivables were eliminated to minimize the "grossing up" effect of assets and liabilities within the governmental activities column.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

I. CAPITAL ASSETS Capital assets are capitalized at historical cost or estimated historical costs for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

<u>Description</u>	<u>Estimated Lives</u>
Furniture and office equipment	5 years
Computer hardware	5-10 years
Telephone equipment	10 years
Vehicles	5 years

J. COMPENSATED ABSENCES The District Attorney does not have a formal leave and sick policy. Employees working within the District Attorney's office are entitled to paid vacations, paid sick days and personal days off, depending on job classification, length of service and the applicable policies of Morehouse Parish Police Jury or Ouachita Parish Police Jury. Compensated Absences balances are monitored and paid by the applicable Parish Police Jury; therefore, no liability is established for the District Attorney.

K. RESTRICTED NET POSITION

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations other governments;
- Imposed by law through constitutional provisions or enabling legislation.

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

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS

Fund balance amounts are reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the District Attorney. Committed amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

Assigned: Fund balance that is constrained by the District Attorney's intent to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by the District Attorney.

Unassigned: Fund balance that is the residual classification for the general fund or a deficit fund balance in other funds.

The District Attorney reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The District Attorney considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

M. ENCUMBRANCES Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in government funds.

Based on the size of the accounts and the methods used for payments, the District Attorney does not employ encumbrance accounting.

N. 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.

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

P. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The District Attorney has one item, deferred outflows related to pensions that qualifies in this category and is reported only in the governmental activities.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time. The District Attorney has one item, deferred inflows related to pensions that qualifies in this category and is reported only in the governmental activities.

For purposes 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 retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

Q. SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS Effective with the fiscal year ended December 31, 2023, the District Attorney has adopted GASB Statement No. 96, Subscription Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. Statement 96 did not have a significant impact on the financial statements of the District Attorney.

NOTE 2 - STEWARDSHIP AND ACCOUNTABILITY

Excess of Budgeted Revenues Over Actual Revenues in Individual Funds The following fund had budgeted expenditures which was less than actual expenditures for the year ended December 31, 2024:

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Title IV-D	\$ 519,000	\$ 672,854	\$(153,854)

The District Attorney does not budget for the in-kind contribution for salaries and benefits paid by the Police Jury.

NOTE 3 - CASH AND CASH EQUIVALENTS AND INVESTMENTS

Deposits are stated at cost, which approximate fair value. 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 bank. These securities are held in the name of the pledging fiscal agent bank in the holding or custodial bank that is mutually acceptable to both parties.

Interest Rate Risk: The District Attorney's policy does not address interest rate risk.

Credit Risk: The District Attorney's investments are in Certificates of Deposits which do not have credit ratings; however, the District Attorney's policy does not address credit rate risk.

Custodial Credit Risk: At year-end the District Attorney's carrying amount of deposits was \$4,975,502 and the bank balance was \$4,667,036, which includes \$3,465,710 in certificate of deposits classified as investments.

These deposits are reported as follows: Statement A - cash and cash equivalents, \$684,448, Statement A investments \$3,465,710, Statement G - cash and cash equivalents \$825,344. Of the bank balance, \$1,750,000 was covered by federal depository insurance. The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the District Attorney's name. The District Attorney's policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

NOTE 4 -RECEIVABLES

The following is a summary of receivables at December 31, 2024:

	General Fund	Title IV-D	Worthless Check Collection	Total
Fines, Fees and Bond Forfeitures	\$ 70,030	\$ -	\$ -	\$ 70,030
Intergovernmental				
Federal	110,471	102,053	-	212,524
State	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total	<u>\$ 280,501</u>	<u>\$ 102,053</u>	<u>\$ -</u>	<u>\$ 382,554</u>

The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

NOTE 5 - INTERFUND RECEIVABLES/PAYABLES

The following is a summary of interfund receivables and payables at December 31, 2024:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 47,084	\$ -
Title IV-D	<u>-</u>	<u>47,084</u>
Total	<u>\$ 47,084</u>	<u>\$ 47,084</u>

The purpose of the interfund payable from the Title IV-D fund was to cover current-year expenditures for the cost reimbursement program until the reimbursement request is received. The purpose of the interfund payable (if any) from the worthless check fund is to cover general operating expenditures for the District Attorney's office until the collection fee is received.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

NOTE 6 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Furniture & Equipment	\$ 722,688	\$ -	\$ 283,034	\$ 439,654
Vehicles	<u>504,552</u>	<u>71,912</u>	<u>93,875</u>	<u>482,589</u>
Total	<u>1,227,240</u>	<u>71,912</u>	<u>376,909</u>	<u>922,243</u>
Less Accumulated Depreciation				
Furniture & Fixtures	695,860	8,944	(283,034)	\$ 421,770
Vehicles	<u>496,323</u>	<u>17,285</u>	<u>(93,875)</u>	<u>419,733</u>
Total	<u>1,192,183</u>	<u>26,229</u>	<u>(376,909)</u>	<u>841,503</u>
Capital Assets, Net	<u>\$ 35,057</u>	<u>\$ 45,683</u>	<u>\$ -</u>	<u>\$ 80,740</u>

Depreciation expense of \$26,229 was charged to the public safety and judicial prosecution function.

The District Attorney has an operating lease with the Ouachita Parish Police Jury for the rental of office space to operate the Title IV-D Program. The lease is renewed on an annual basis and the current year lease payments paid to the Police Jury totaled \$21,896.

NOTE 7 - PENSION PLAN

District Attorney's Retirement System of Louisiana (System)

Plan Description

The 4th Judicial District Attorney contributes to the District Attorneys' Retirement System of Louisiana (System) which is a cost-sharing multiple employer defined benefit pension plan. The System was established on the first day of August, 1956, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys in each parish, and employees of this retirement system and the Louisiana District Attorneys' Association.

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

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

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

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

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2024, the 4th Judicial District Attorney's total payroll for all employees was \$376,034. Total covered payroll was \$330,387. Covered payroll refers to all compensation paid by the 4th Judicial District Attorney to active employees covered by the Plan.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2024, the actual employer contribution rate was 12.00% (January-June) and 12.25% (July-December), actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The 4th Judicial District Attorney's contributions to the System for the year ending December 31, 2024 were \$40,058. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the 4th Judicial District Attorney to the System monthly.

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

At December 31, 2024, the Employer reported a liability of \$227,771 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The 4th Judicial District Attorney's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the 4th Judicial District Attorney's proportion was 0.473922%, which was a decrease of 0.018588% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the 4th Judicial District Attorney recognized pension expense of \$78,394 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$59,916). Total pension expense for the 4th Judicial District Attorney for the year ended December 31, 2024 was \$19,478.

At December 31, 2024, the 4th Judicial District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	14,629	13,756
Changes in Assumptions	31,125	-
Net Difference between projected and actual earnings on pension plan	-	71,896
Changes in employer's proportion of beg NPL	-	46,481
Differences between employer and proportionate share of contributions	-	33,975
Subsequent Measurement Contributions	20,169	-
Total	65,923	166,109

The \$19,908 reported as deferred outflows of resources related to pensions resulting from the 4th Judicial District Attorney contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2024.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

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

Amortization for the year ended December 31			
2025	(21,877)	(14,455)	(36,332)
2026	21,095	(11,362)	9,733
2027	(57,811)	(8,158)	(65,969)
2028	(27,786)	-	(27,786)
2029	-	-	-
2030	-	-	-
			-
Total	(86,379)	(33,975)	(120,354)

Actuarial Assumptions

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of investment expense, including inflation
Salary increases	5.00% (2.20% inflation, 2.80% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>
Expected remaining service lives	<p>4 years – June 30, 2024</p> <p>5 years – June 30, 2023</p> <p>5 years – June 30, 2022</p> <p>5 years – June 30, 2021</p> <p>6 years – June 30, 2020</p> <p>6 years – June 30, 2019</p> <p>6 years – June 30, 2018</p> <p>7 years – June 30, 2017</p>
Cost of Living Adjustments	Only those previously granted

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

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

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.80% for the year ended June 30, 2024.

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, 2022, were as follows:

Asset Class	Long-Term Target Asset Allocation	Rates of Return	
		Real	Nominal
Equities:			
Domestic Equities	45.00%	7.50%	
International Equities	5.00%	8.50%	
Fixed income:			
Domestic	32.50%	2.50%	
International	10.00%	3.50%	
Alternatives	7.50%	4.50%	
System Total			5.30%
Inflation			2.50%
Expected Arithmetic Nominal Return			<u>7.80%</u>

Discount Rate

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

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

Sensitivity of the 4th Judicial District Attorney's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the 4th Judicial District Attorney's proportionate share of the net pension liability calculated using the discount rate of 6.10%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.10%) or one percentage-point higher (7.10%) than the current rate:

	Changes in Discount Rate June 30, 2024		
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
Net Pension Liability	\$592,035	\$227,771	(\$77,841)

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$0, which is the legally required contribution due at December 31, 2024. This amount is recorded in accrued expenses.

Plan Fiduciary Net Position

The District Attorneys' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTE 8 - AGENCY FUNDS A summary of the changes in the District Attorney's agency funds is as follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Asset Forfeiture Fund	\$ 621,271	\$ 219,216	\$ 243,616	\$ 596,871
Bond Forfeiture Fund	81,998	333,776	360,586	55,188
Victim Restitution Fund	125,546	84,162	80,533	129,175
Check Collection Fund	43,237	47,050	46,177	44,110
Total	<u>\$ 872,052</u>	<u>\$ 684,204</u>	<u>\$ 730,912</u>	<u>\$ 825,344</u>

Of the \$129,175 recorded for victim restitution fund, approximately \$121,000 is considered to be unreconciled as the District Attorney is unable to identify the individual payees because of the number of years that have elapsed.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

NOTE 9 - LITIGATION AND CLAIMS

Litigation The District Attorney is involved in various legal actions and claims rising in the normal course of business. After taking into consideration the District Attorney's evaluation of such actions, it is of the opinion that their outcome will not materially affect the financial statements.

Grant Disallowances The District Attorney participates in a number of state and federally assisted programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant.

NOTE 10 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds, the Morehouse Parish Police Jury, the Ouachita Parish Police Jury, or directly by the State. Those expenditures are summarized as follows:

The Morehouse Parish Police Jury, the Ouachita Parish Police Jury and the state fund a majority portion of the attorneys and support staffs' salaries and benefits.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the Fourth Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the Fourth Judicial Court.

NOTE 11 - FEDERAL FINANCIAL ASSISTANCE PROGRAM The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. This program is funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Children and Family Services.

For the year ended December 31, 2024, the District Attorney for the Fourth Judicial District expended \$672,854 for the program.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Children and Family Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursements requests to the Department of Children and Family Services on a monthly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Financial Statements
December 31, 2024

NOTE 12 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 20, 2025, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

NOTE 13 – SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Lessor Leases:

The District's Subscription Based Technology Arrangements (SBITA) consists primarily of contracts for the use of Technology related to legal research, filings, and legal documents. The terms of these SBITAs are generally for periods ranging from 1 to 3 years at various payment frequencies and amounts. In accordance with GASB Statement No. 96, SBITAs, a liability has been recorded for the present value of SBITA payments to be made over the SBITA term for each agreement. As of December 31, 2024, the combined value of the liabilities were \$47,335. In determining the present value, a discount rate of 4.18% was generally applied to reflect a borrowing rate of the District Attorney. Also, a corresponding right-of-use asset is recorded as a capital asset to be amortized to expense over the term of the contract. The balance of the right-of-use less accumulated amortization at December 31, 2024 is \$44,697.

The future SBITA principal and interest payments as of December 31, 2024, are as follows:

<u>Year</u> <u>Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 47,335	\$ 831	\$ 49,160

REQUIRED SUPPLEMENTAL INFORMATION

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget to Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance With
	Original	Final	Budgetary Basis	Final Budget Over(Under)
<u>Operating Revenue</u>				
Fines, Fees and Bond Forfeitures	\$ 3,109,500	\$ 2,536,075	\$ 2,504,128	\$ (31,947)
Court Cost Fees	174,000	189,000	189,685	685
Interest Income	70,300	80,300	174,420	94,120
Intergovernmental Revenue				
Federal	352,609	352,609	414,064	61,455
State	358,000	356,000	423,948	67,948
Local	71,000	71,000	92,316	21,316
Drug Asset Forfeiture	225,000	181,000	274,383	93,383
Collection Fees	600	600	975	375
Other Revenues	7,000	14,600	15,652	1,052
Total Operating Revenues	<u>\$4,368,009</u>	<u>\$3,781,184</u>	<u>\$4,089,571</u>	<u>\$308,387</u>
<u>Operating Expenditures</u>				
General Government				
Personnel Services	2,924,400	2,879,700	2,879,672	28
Contractual Charges	893,465	887,535	893,519	(5,984)
Materials and Supplies	429,300	460,750	430,190	30,560
Other Charges	218,500	214,350	181,967	32,383
Capital Outlay	-	-	66,595	(66,595)
Total Expenditures	<u>4,465,665</u>	<u>4,442,335</u>	<u>4,451,943</u>	<u>(9,608)</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	(97,656)	(661,151)	(362,372)	298,779
<u>Fund Balance - Beginning of the Year</u>	<u>4,506,484</u>	<u>4,506,484</u>	<u>4,506,484</u>	<u>-</u>
<u>FUND BALANCE - END OF THE YEAR</u>	<u>\$ 4,408,828</u>	<u>\$ 3,845,333</u>	<u>\$ 4,144,112</u>	<u>\$ 298,779</u>

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget to Actual
Special Revenue - Title IV-D
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget</u>
				<u>Over (Under)</u>
<u>Operating Revenue</u>				
Intergovernmental Revenue				
Federal	\$ 722,000	\$ 695,000	\$ 672,854	\$ (22,146)
Total Operating Revenues	722,000	695,000	672,854	(22,146)
<u>Operating Expenditures</u>				
General Government				
Personnel Services	375,340	375,000	546,444	(171,444)
Contractual Charges	144,000	144,000	105,652	38,348
Materials and Supplies	-	-	15,986	(15,986)
Capital Outlay	-	-	-	-
Other Charges	-	-	4,772	(4,772)
Total Expenditures	519,340	519,000	672,854	(153,854)
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures</u>	202,660	176,000	-	(176,000)
<u>Fund Balance - Beginning of the Year</u>	-	-	-	-
<u>FUND BALANCE - END OF THE YEAR</u>	<u>\$ 202,660</u>	<u>\$ 176,000</u>	<u>\$ -</u>	<u>\$ (176,000)</u>

The accompanying notes are an integral part of this financial statement.

Schedule III

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2024

Fiscal Year	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	1.11723%	\$ 60,180	\$655,193	9%	66.13%
2016	1.21539%	\$ 232,635	\$735,264	32%	62.11%
2017	0.90560%	\$ 244,259	\$511,630	48%	62.49%
2018	0.78489%	\$ 252,571	\$488,003	52%	63.94%
2019	0.81432%	\$ 261,970	\$478,823	55%	93.13%
2020	0.78484%	\$ 621,806	\$486,874	128%	84.86%
2021	0.64211%	\$ 114,316	\$402,484	28%	96.79%
2022	0.54087%	\$ 582,634	\$349,987	166%	81.65%
2023	0.49251%	\$ 422,353	\$328,043	129%	85.85%
2024	0.47392%	\$ 227,771	\$331,637	69%	92.33%

Amounts presented were determined as of the measurement date (previous fiscal year end).

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

Schedule IV

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana
Schedule of Employer Contributions to Pension Plan
For the Year Ended December 31, 2024

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2015	\$ 40,740	\$ 40,740	\$ -	\$ 655,193	6.22%
2016	\$ 11,323	\$ 11,323	\$ -	\$ 735,264	1.54%
2017	\$ -	\$ -	\$ -	\$ 511,630	0.00%
2018	\$ 3,001	\$ 3,001	\$ -	\$ 488,003	0.61%
2019	\$ 12,741	\$ 12,741	\$ -	\$ 482,660	2.64%
2020	\$ 18,555	\$ 18,555	\$ -	\$ 463,878	4.00%
2021	\$ 24,571	\$ 24,571	\$ -	\$ 363,767	6.75%
2022	\$ 31,463	\$ 31,463	\$ -	\$ 331,191	9.50%
2023	\$ 35,549	\$ 35,549	\$ -	\$ 330,543	10.75%
2024	\$ 40,058	\$ 40,058	\$ -	\$ 330,387	12.12%

Amounts presented were determined as of the end of the fiscal year.

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

The accompanying notes are an integral part of this financial statement.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Notes to the Budgetary Comparison Schedules
For the Year Ended December 31, 2024

A. BUDGETS

General Budget Practices The District Attorney follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets to be adopted for the general fund and all special revenue funds.

Each year in December, the accountant prepares and submits a proposed budget to the District Attorney for review. Public hearings are conducted to obtain taxpayer comments, prior to the adoption of the budget. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

Encumbrances Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are originally adopted or amended by the District Attorney. Legally, the District Attorney must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the District Attorney to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more.

SUPPLEMENTARY INFORMATION

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

AGENCY FUNDS
Combining Schedule of Fiduciary Assets and Liabilities
For the Year Ended December 31, 2024

	Asset Forfeiture Agency Fund	Bond Forfeiture Agency Fund	Victim Restitution Agency Fund	Check Collection Agency Fund	Total
Assets					
Cash and Cash Equivalents	\$ 596,871	\$ 55,188	\$ 129,175	\$ 44,110	\$ 825,344
TOTAL ASSETS	<u>596,871</u>	<u>55,188</u>	<u>129,175</u>	<u>44,110</u>	<u>825,344</u>
Liabilities					
Deposits Due Others	596,871	55,188	129,175	44,110	825,344
TOTAL LIABILITIES	<u>\$ 596,871</u>	<u>\$ 55,188</u>	<u>\$ 129,175</u>	<u>\$ 44,110</u>	<u>\$ 825,344</u>

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024**

Agency Head (District Attorney) : Robert S. Tew, District Attorney

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 122,500
Benefits – Insurance	\$ 0
Benefits – Retirement	\$9,800
Per diem	\$ 173
Travel	\$ 647
Dues	\$1,500

District Attorney for the 4th Judicial District

Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	3,647,544	4,879,994
2. Collections		
a. Civil Fees	-	-
b. Bond Fees	281,505	52,271
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	209,266	95,051
e. Pre-Trial Diversion Program Fees	888,799	827,225
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	34,801	49,361
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	5,085	3,862
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	26,447	20,603
Total Collected	1,445,903	1,048,373
3. Deductions: Collections Retained by the District Attorney for the 4th Judicial District		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	23,784	84,452
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	13,695	38,282
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the District Attorney for the 4th Judicial District	37,479	122,734
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	60,822	73,044
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	60,822	73,044
5. Deductions: Total Disbursements to Other Governments & Nonprofits	115,152	333,419
6. Total Amounts Disbursed/Retained	213,453	529,197
7. Ending Cash Balance	4,879,994	5,399,170
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

District Attorney for the 4th Judicial District**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Ouachita Parish Sheriff	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	c. Cash Bonds	21,084	75,766
Ouachita Parish Police Jury	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	30,541	106,503
4th Judicial District Public Defender	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	c. Cash Bonds	15,856	56,301
Louisiana District Attorneys Association	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	2,097	-
Morehouse Parish Police Jury	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	2,327	1,320
Morehouse Parish Sheriff	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	6,982	3,960
City of Monroe	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	14,142	5,366
Out of State: Louisiana State Police	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	-	55,749
City of West Monroe	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	2,048	2,005
Metro Narcotics of Ouachita Parish	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	20,075	26,449

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Remitting Money	Remittance Type		
Ouachita Parish Sheriff	h. Criminal Fines – Other/Non-Contempt	94,150	104,509
Morehouse Parish Sheriff	h. Criminal Fines – Other/Non-Contempt	8,501	7,519
Ouachita Parish Sheriff	f. Criminal Court Costs/Fees	82,437	93,438
Morehouse Parish Sheriff	f. Criminal Court Costs/Fees	6,536	7,274
Ouachita Parish Sheriff	b. Bond Fees	91,243	121,365
Morehouse Parish Sheriff	b. Bond Fees	14,894	21,428
Ouachita Parish Sheriff	e. Pre-Trial Diversion Program Fees	18,983	19,981
Morehouse Parish Sheriff	e. Pre-Trial Diversion Program Fees	555	615
Out of State: State of Louisiana	n. Other	14,737	9,912

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING*
STANDARDS AND BY OFFICE OF MANAGEMENT AND BUDGET
UNIFORM GUIDANCE

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Fourth Judicial District (District Attorney), a component unit of Ouachita Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated May 20, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

David M. Aant, CPA (APAC)

West Monroe, Louisiana
May 20, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited District Attorney of the Fourth Judicial District (District Attorney), a component unit of Ouachita Parish Police Jury, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District Attorney's major federal programs for the year ended December 31, 2024. The District Attorney's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District Attorney of the Fourth Judicial District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District Attorney's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District Attorney's federal programs.

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District Attorney's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District Attorney's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Honorable Steve Tew
District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

David M. Nant, CPA (APAC)

West Monroe, Louisiana
May 20, 2025

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

<u>Federal Grantor/ Pass-Through Grantor/Program Name</u>	<u>Assistance Listing Number</u>	<u>Grantor/Pass Through #</u>	<u>Expenditures</u>
United States Department of Health and Human Services Passed Through Louisiana Department of Children & Family Services			
Title IVD, Child Support Enforcement	93.563	2101LACSES *	444,084
United States Department of Justice Passed Through Louisiana Commission on Law Enforcement & Administration of Criminal Justice			
Domestic Violence Prosecution	16.588	2023-WF-02-8203	56,241
Victim Assistance Program	16.575	2020-VA-02-7820	161,968
Victim Assistance Program	16.575	2021-VA-02-8387	32,068
Total Victim Assistance Program			<u>194,036</u>
Total United States Department of Justice			250,277
United States Department of Transportation Passed Through Louisiana Department of Public Safety and Corrections - Louisiana Highway Safety Commission			
Fourth Judicial District DWI Court	20.608	2024-10-22	100,000
TOTAL FEDERAL AWARDS			<u><u>\$ 794,361</u></u>

* Denotes Major Program

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

**Notes to the Schedule of Expenditures of
Federal Awards**

NOTE 1 - GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the District Attorney of The Fourth Judicial District, (the "District Attorney") for the year ended December 31, 2024. The District Attorney reporting entity is defined in Note 1 to the District Attorney's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District Attorney, it is not intended to and does not present the financial position or change in net position of the District Attorney.

NOTE 2 - BASIS OF ACCOUNTING The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the District Attorney's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS Federal awards revenues are reported in the District Attorney's basic financial statements as follows:

	<u>Federal Sources</u>
Major Funds:	
General Fund	\$ 350,277
Title IV-D	<u>444,084</u>
	<u>\$794,361</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - MATCHING REVENUES For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

NOTE 6-DE MINIMIS INDIRECT COST RATE The District Attorney has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

PART I-SUMMARY OF AUDITOR'S RESULTS

Financial Statement Audit

- i. The type of audit report was unmodified.
- ii. There were no material weaknesses or significant deficiencies required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance, as defined by the Government Auditing Standards, to the financial statements.

Audit of Federal Awards

- iv. There were no significant deficiencies required to be disclosed by the Uniform Guidance (2 CFR 200).
- v. The type of report the auditor issued on compliance for the major program was unmodified.
- vi. The audit disclosed no findings which the auditor is required to report under the Uniform Guidance.
- vii. The major federal program was:
Title IV-D, Child Support Enforcement CFDA #93.563
- viii. The dollar threshold used to identify between Type A and Type B programs as described in the Uniform Guidance was \$750,000.
- ix. The auditee does qualify as a low-risk auditee under the Uniform Guidance.

Part II - Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America

No findings were reported under this section.

Part III – Management Letter

No management letter was issued.

District Attorney of the Fourth Judicial District
Parishes of Ouachita and Morehouse, Louisiana

Status of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I - Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

This section is not applicable for this entity.