

R E P O R T

LOUISIANA DISTRICT ATTORNEYS'
ASSOCIATION, INC.

JUNE 30, 2020 AND 2019

LOUISIANA DISTRICT ATTORNEYS'
ASSOCIATION, INC.

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INDEPENDENT AUDITOR'S REPORT

January 28, 2021

Louisiana District Attorneys' Association, Inc.
2525 Quail Drive
Baton Rouge, LA 70808

Report on the Financial Statements

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana District Attorneys' Association, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2021 on our consideration of the Association'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 the 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 the effectiveness of Association's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana District Attorneys' Association's internal control over financial reporting and compliance.

Duplantier, Sharpner, Hogan and Baker, LLP

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

	<u>ASSETS</u>	
	<u>2020</u>	(Restated) <u>2019</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 410,686	\$ 274,502
Grants receivable	194,045	468,215
Accounts receivable	10,380	22,563
Total current assets	615,111	765,280
PROPERTY AND EQUIPMENT, NET	2,854,605	2,920,655
OTHER ASSETS:		
Life insurance policy - Cash Surrender Value	-	353,615
Deposits	918	918
Total other assets	918	354,533
TOTAL ASSETS	\$ 3,470,634	\$ 4,040,468
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 32,081	\$ 177,758
Life insurance payment payable	-	105,044
Deferred income	71,644	220,034
Note payable	2,500,000	2,500,000
Other liabilities	5,764	18,503
Total current liabilities	2,609,489	3,021,339
NET ASSETS:		
Without donor restrictions	861,145	1,019,129
Total net assets without donor restrictions	861,145	1,019,129
TOTAL LIABILITIES AND NET ASSETS	\$ 3,470,634	\$ 4,040,468

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>(Restated)</u> <u>2019</u>
REVENUE AND SUPPORT:		
Assessments:		
Membership	\$ 677,754	\$ 690,520
Conference and training	234,150	104,545
Reimbursement from District Attorneys' Retirement System (DARS)	38,431	184,796
Shared services	12,000	-
Rental income	72,000	24,000
Grants	1,435,995	2,241,090
IT services	15,637	19,229
Law enforcement handbook	9,653	22,435
Other income	112,993	130,944
Total revenue and support	<u>2,608,613</u>	<u>3,417,559</u>
EXPENSES:		
Program services	2,531,497	3,147,837
Management and general - Association	196,669	109,569
Management and general - DARS	38,431	189,507
Total expenses	<u>2,766,597</u>	<u>3,446,913</u>
Changes in net assets without restrictions	<u>(157,984)</u>	<u>(29,354)</u>
Net assets without donor restrictions, beginning of year as previously stated	1,019,129	1,220,208
Prior period adjustment	<u>-</u>	<u>(171,725)</u>
Net assets without donor restrictions, beginning of year restated	<u>1,019,129</u>	<u>1,048,483</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS END OF YEAR	<u>\$ 861,145</u>	<u>1,019,129</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	PROGRAM							SERVICES						SUPPORT SERVICES			Grand Total	
	Child Support Enforcement	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Victims' Assistance	Training & Equipment	Elderly Services Program	Member Services	Worthless Checks	Highway Traffic Safety	LA Learning	Total Program	Management & General Association	DARS	Total Support			
Salaries and wages	\$ 68,193	\$ 107,441	\$ 93,118	\$ 61,303	\$ 103,715	\$ -	\$ 5,427	\$ -	\$ 137,601	\$ 356,914	\$ 30,215	\$ 112,882	\$ 68,832	\$ 1,145,641	\$ 62,985	\$ 16,602	79,587	\$ 1,225,228
Payroll taxes and benefits	12,974	18,409	18,852	17,234	17,931	-	404	-	33,619	68,185	12,398	25,023	19,466	244,495	12,033	4,379	16,412	260,907
Automobile expenses	-	-	-	-	-	-	-	-	-	10,956	-	-	-	10,956	1,933	-	1,933	12,889
Contractual services	1,215	7,776	9,290	1,701	44,860	-	3,645	-	6,475	59,494	9,987	2,415	6,000	152,858	10,499	-	10,499	163,357
Insurance	432	673	518	388	654	-	603	-	859	26,009	276	711	434	31,557	4,590	105	4,695	36,252
Travel and luncheons	7,143	1,304	2,730	4,176	3,947	-	21,265	-	3,805	13,239	-	28,571	1,654	87,834	2,336	1,988	4,324	92,158
Postage	2	512	-	-	-	-	398	-	-	1,606	20	1,247	-	3,785	283	2,491	2,774	6,559
Telephone and utilities	6,369	1,440	1,397	3,486	3,765	-	278	-	557	28,748	6,593	3,156	-	55,789	5,073	17	5,090	60,879
Printing and newsletter	2,400	-	-	-	26,015	-	2,778	-	-	6,402	-	207	-	37,802	1,130	-	1,130	38,932
Consumable supplies	5,347	42,974	-	4,345	2,433	88	22,574	3,037	-	19,400	2,883	4,741	404	108,226	3,423	2,362	5,785	114,011
Equipment rentals, repairs, and maintenance	10,429	651	611	2,108	3,220	10,000	16,889	3,723	-	109,608	9,317	11,113	-	177,669	19,343	348	19,691	197,360
Dues, subscriptions, registration	6,635	-	595	13	-	-	1,399	-	595	24,030	-	363	439	34,069	4,241	-	4,241	38,310
Interest	-	-	-	-	-	-	-	-	-	97,219	-	-	-	97,219	17,156	-	17,156	114,375
IT Expense	-	-	-	-	-	-	-	-	-	-	1,359	-	300	1,659	-	5,350	5,350	7,009
Equipment purchased	-	582	420	-	-	5,295	-	1,230	-	21,185	-	-	-	28,712	3,738	2,671	6,409	35,121
Conference expenses	-	-	-	7,691	-	-	3,900	-	-	109,337	-	28,665	-	149,593	19,295	-	19,295	168,888
Miscellaneous expense	-	-	-	-	-	-	-	-	-	28,923	-	1,500	-	30,423	5,103	2,118	7,221	37,644
Depreciation expense	-	-	-	-	-	-	-	-	-	133,210	-	-	-	133,210	23,508	-	23,508	156,718
Total expenses	\$ 121,139	\$ 181,762	\$ 127,531	\$ 102,445	\$ 206,540	\$ 15,383	\$ 79,560	\$ 7,990	\$ 183,511	\$ 1,114,465	\$ 73,048	\$ 220,594	\$ 97,529	\$ 2,531,497	\$ 196,669	\$ 38,431	\$ 235,100	\$ 2,766,597

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

(Restated)

	PROGRAM							SERVICES					SUPPORT SERVICES			Grand Total	
	Child Support Enforcement	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Member Services NICS	Worthless Checks	Highway Traffic Safety	LA Learning	Total Program	Management & General Association	DARS	Total Support		
Salaries and wages	\$ 68,630	\$ 228,983	\$ 139,709	\$ 30,959	\$ 103,120	\$ -	\$ 5,054	\$ 5,615	\$ 383,642	\$ 44,903	\$ 116,870	\$ 68,563	\$ 1,196,048	\$ 42,627	\$ 109,798	152,425	\$ 1,348,473
Payroll taxes and benefits	14,248	37,852	27,273	11,703	20,567	-	391	1,487	92,111	16,951	22,287	17,890	262,760	10,235	21,392	31,627	294,387
Automobile expenses	-	-	-	-	-	-	-	-	11,967	-	-	-	11,967	1,330	-	1,330	13,297
Contractual services	1,275	283,375	23,668	300	3,825	-	2,550	314,170	102,412	9,696	2,025	7,310	750,606	11,379	1,569	12,948	763,554
Insurance	413	1,315	918	185	623	-	607	36	11,053	301	718	413	16,582	1,228	639	1,867	18,449
Travel and luncheons	5,854	17,705	12,440	1,810	9,593	-	4,097	-	30,680	245	28,207	3,060	113,691	3,409	11,444	14,853	128,544
Postage	-	887	-	127	187	-	-	-	2,422	65	167	24	3,879	269	2,959	3,228	7,107
Telephone and utilities	5,601	1,209	-	2,484	3,498	-	1,112	-	11,174	5,104	2,917	-	33,099	1,242	6,636	7,878	40,976
Printing and newsletter	103	25	-	224	46,681	-	331	-	15,307	-	7,513	5	70,189	1,701	399	2,100	72,289
Consumable supplies	3,213	34,288	-	2,771	1,753	-	2,909	-	28,446	2,757	7,342	878	84,357	3,161	5,591	8,752	93,109
Equipment rentals, repairs, and maintenance	8,378	23,577	-	5,233	8,841	10,004	2,416	-	49,961	10,188	7,713	-	126,311	5,551	15,807	21,358	147,669
Dues, subscriptions, registration	5,950	1,675	1,840	62	1,210	-	1,136	-	26,843	-	2,364	1,431	42,511	2,983	41	3,024	45,535
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT Expense	-	-	-	-	-	-	-	-	-	-	-	300	300	-	9,694	9,694	9,994
Equipment purchased	-	6,270	-	-	-	8,600	-	6,737	8,821	-	42	-	30,470	980	3,518	4,498	34,968
Conference expenses	-	19,100	-	7,617	9,781	-	30,775	-	85,235	-	25,972	565	179,045	9,471	20	9,491	188,535
Miscellaneous expense	-	100,000	-	-	-	-	-	-	54,588	-	-	-	154,588	6,066	-	6,066	160,654
Depreciation expense	-	-	-	-	-	-	-	-	71,434	-	-	-	71,434	7,937	-	7,937	79,371
Total expenses	\$ 113,665	\$ 756,261	\$ 205,848	\$ 63,475	\$ 209,679	\$ 18,604	\$ 51,378	\$ 328,045	\$ 986,096	\$ 90,210	\$ 224,137	\$ 100,439	\$ 3,147,837	\$ 109,569	\$ 189,507	\$ 299,076	\$ 3,446,913

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	(Restated) <u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (157,984)	\$ (29,354)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	156,718	79,371
Gain on sale of asset	(5,585)	-
Increase in cash surrender value of life insurance	353,615	(12,740)
Changes in operating assets and liabilities:		
Accounts and grants receivable	286,353	72,677
Accounts payable and other liabilities	(158,416)	34,042
Deferred income	(148,390)	85,373
Life insurance payable	(105,044)	(13,075)
Net cash provided by operating activities	<u>221,267</u>	<u>216,294</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds received from sale of assets	22,000	-
Purchase of property and equipment	<u>(107,083)</u>	<u>(2,748,950)</u>
Net cash used by investing activities	<u>(85,083)</u>	<u>(2,748,950)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on vehicle loan	-	(2,083)
Proceeds from loans	-	2,500,000
Net cash provided by financing activities	<u>-</u>	<u>2,497,917</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	136,184	(34,739)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>274,502</u>	<u>309,241</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 410,686</u>	<u>\$ 274,502</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	<u>\$ 114,375</u>	<u>\$ -</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys' Association, Inc. (Association) is a nonprofit Association established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training and resources. Funding is received from assessments of the district attorneys' offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway traffic safety, worthless checks, enhanced prosecutor, NICS record improvement program and violence against women programs. These federal programs are received directly from the issuing agencies, through the Louisiana Commission on Law Enforcement (LCLE), whereas the Association is a sub-recipient, Louisiana Highway Safety Commission and the Louisiana Department of Social Services (DSS).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when they are incurred. Unearned revenue is reflected on grants that are advanced until the funds have been expended.

The statement of activities presents expenses of the Association's operations functionally between program and support services.

New Accounting Pronouncements:

Beginning July 1, 2019, the Association adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Update clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities. A footnote on the change in accounting principle has also been added to the financial statements.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

New Accounting Pronouncements: (Continued)

As of July 1, 2018, the Association adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit-Entities* (ASU 2016-14). This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between no-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A footnote on liquidity has also been added.

Income Taxes:

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements.

The Association's federal exempt organization tax returns for the years ended June 30, 2020, 2019 and 2018 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740. Accordingly, ASC 740 does not have any impact on the accompanying financial statements.

Deferred Income:

Deferred income consists of assessments, conference and rental income for upcoming months. These items are recorded as deferred income and recognized over the period to which it relates.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash equivalents" on the statement of financial position.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Accounts and Grants Receivable:

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2020 and 2019. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for doubtful accounts has been recorded.

Allocated Expenses

The Statement of Functional Expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

Revenue and Support:

Grants

The Association receives as revenue and support grants which management has determined are contributions. The Association recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier or right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with restrictions are reclassified to net assets without restrictions, and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Assessments

Revenue from assessments are dues collected from members. Membership is optional for each judicial district office. The members receive no intrinsic value; therefore, assessment revenue has been determined to be unconditional contributions. Assessments revenue is recognized in the statement of activities at the beginning of each month.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue and Support: (Continued)

Conference and Training

Conference and training income is revenue from annual conferences that take place during the year. The district attorneys, assistant district attorneys and their staff earn CLE credit while attending these conferences. Fees are charged to attendees to attend and participate in the training programs. Conference and training income is considered an exchange transaction and is recognized when the conference or training occurs.

Net Assets:

The financial statements present information regarding the financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net assets with donor restrictions* – Net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Association had no net assets with donor restrictions at June 30, 2020 and 2019.

2. USE OF ESTIMATES:

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

3. ASSESSMENTS:

The Association bills participating Louisiana judicial districts for assessments on a monthly basis. The assessments are set annually by the Board of Directors. The assessments are based on a formula on a per capita amount based on the population in each judicial district. For

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
 NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

3. ASSESSMENTS: (Continued)

each of the years ended June 30, 2020 and 2019, the Board of Directors set the assessments as follows:

Poplulation <u>Size</u>	<u>Assessment</u>
Less than 12,000	\$6,000
12,001-50,000	.18 per capita
50,001-100,000	.10 per capita
100,001-200,000	.05 per capita
200,001-400,000	.04 per capita
400,001 and greater	\$35,000

Assessment income for the years ended June 30, 2020 and 2019 was \$677,754 and \$690,520, respectively.

4. PENSION PLAN:

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys' Retirement System, (System) a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

The System is financed by employee and employer contributions established by state statute. Employee contributions are 8% of salary for active members. Employer contributions are actuarially determined and were 4.00% and 1.25% of salary for the years ended June 30, 2020 and 2019, respectively. Employer contributions totaled \$43,243 and \$15,034 for the years ended June 30, 2020 and 2019, respectively.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorneys Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

5. SICK LEAVE:

All employees of the Association are entitled to 12 days of sick leave each year. A maximum of 25 days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

6. PROPERTY AND EQUIPMENT:

The Association capitalizes all property and equipment purchases in excess of \$1,000. Property, plant and equipment is depreciated using the straight-line method over the estimated useful lives of the related asset. Depreciation expense for the periods ended June 30, 2020 and 2019 was \$156,718 and \$79,371, respectively.

Estimated useful life of fixed assets is as follows:

Buildings and improvements	15 years
Equipment	5-7 years
Furniture and fixtures	5-7 years
Vehicles	5 years

The following is a summary of property, plant, and equipment, less accumulated depreciation.

	<u>2020</u>	<u>2019</u>
Land	\$ 573,000	\$ 573,000
Buildings and improvements	2,744,964	2,685,366
Equipment	535,541	525,915
Furniture and fixtures	65,860	65,860
Vehicles	75,865	87,250
	<u>3,995,230</u>	<u>3,937,391</u>
Less: Accumulated depreciation	1,140,625	1,016,736
Net property, plant, and equipment	<u>\$ 2,854,605</u>	<u>\$ 2,920,655</u>

7. CASH AND CASH EQUIVALENTS:

At June 30, 2020 and 2019, the Association maintained cash balances at several local banks. The book balances as of June 30, 2020 and 2019 were \$10,475 and \$5,009 respectively. These balances are insured by the Federal Deposit Insurance Association up to \$250,000 per financial institution. As of June 30, 2020 and 2019, the Association's cash balances were fully insured.

At June 30, 2020 and 2019, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$400,211 and \$269,493, respectively, which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement financial position.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

7. CASH AND CASH EQUIVALENTS: (Continued)

LAMP is administered by LAMP, Inc., a nonprofit Association organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

8. REVENUE RECOGNITION:

Beginning July 1, 2019, the Association implemented FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. As a result, the Association's revenue that is derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when the Association has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the year ended June 30, 2020, the Association received grant funds from the United States Department of Justice passed through the Louisiana Commission of Law Enforcement and the United States Department of Health and Human Services passed through the Louisiana Department of Social Services. The conditional grants are reported as revenue when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statement of financial position. There were no refundable advances for conditional grants for the years ended June 30, 2020 and 2019 as all of the federal pass through grants are reimbursable grants.

During the year ended June 30, 2020, the Association received membership assessments from Louisiana judicial districts. Membership is voluntary and the members receive no intrinsic value therefore assessment revenue is considered an unconditional contribution.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
 NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

9. RELATED PARTY TRANSACTIONS:

The Director and Assistant director of the Association served the same positions with the District Attorney's Retirement System of Louisiana (DARS) through June 30, 2019. During the year ended June 30, 2020 and 2019, the Association shared certain common functions and costs with DARS. During the year ended June 30, 2020 the Association leased office space to DARS. In addition the Association received \$1,000 per month for use of equipment, IT and clerical support. The Association provided office space, office equipment, administrative and accounting services to the DARS during the year ended June 30, 2020. The Association billed DARS \$38,432 and \$192,731 during the years ended June 30, 2020 and 2019. As of July 1, 2019, the Association has an independent Director and Assistant director. Each entity has a separate board.

10. LEASE REVENUE:

Effective July 1, 2019 the Association entered into a 10-year lease agreement with DARS. The lease amount is \$6,000 monthly. For the years ended June 30, 2020 and 2019, rental income from the DARS was \$72,000 and \$24,000. For the year ended June 30, 2019, three months were paid in advance and is shown as unearned revenue in the amount of \$18,000 on the statement of financial position.

Minimum future rental income under the lease agreement is as follows:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2021	\$ 72,000
2022	72,000
2023	72,000
2024	72,000
2025	72,000
Thereafter	288,000
	<u>\$ 648,000</u>

11. LEASE EXPENSE:

The Association leases a copy machine under an operating lease that expires January 2023. Minimum future rental payments under the lease as of June 30, 2020 are:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2021	\$ 25,800
2022	25,800
2023	15,050
	<u>\$ 66,650</u>

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

11. LEASE EXPENSE: (Continued)

LDAAs The total amount charged to expense related to the copy machine lease was \$34,702 and \$29,527 for the years ended June 30, 2020 and 2019, respectively.

12. NOTE PAYABLE:

The Association entered into a loan during the fiscal year ending June 30, 2019 in the amount of the \$2,500,000 for the purchase of a building located at 2525 Quail Drive, Baton Rouge, Louisiana. The loan bears an interest rate of 4.5% with the principle due September 6, 2020. Monthly interest payments commenced on July 1, 2019. The note is secured by the building as collateral. Interest expense on the note for the years ended June 30, 2020 and 2019 was \$114,375 and \$-0-, respectively. As of June 30, 2020 and 2019, the outstanding balance on the note was \$2,500,000.

13. RETIREMENT INCOME CONTRACT:

The Association entered into a Retirement Income Contract with a key employee which was funded by a split dollar life insurance policy owned by the Association. The contract paid the key employee a monthly benefit beginning at age 60 through age 75. Total retirement income to the key employee was 180 payments at \$2,667 per month or \$480,060. If the key officer died prior to age 75, the Association would have had to pay the remaining monthly benefits to the key officer's designated beneficiary. During the years ended June 30, 2020 and 2019, the Association paid the key officer \$105,044 and \$32,000, respectively. The present value of the remaining amount due as of June 30, 2020 and 2019 was \$-0- and \$105,044, respectively. The full and final settlement on the contract was paid to the key employee on August 5, 2019.

14. CASH SURRENDER VALUE LIFE INSURANCE:

The Association is the owner of a split dollar cash surrender value life insurance policy on the life of a key officer. The Association is the primary beneficiary of the insurance policy. As of June 30, 2020 and 2019, the cash surrender value of the policy was \$-0- and \$353,615 and the death benefit was \$-0- and \$520,858, respectively. The policy was redeemed in August 2019 in the amount of \$354,062.

15. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Association's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor restricted amounts that are available for general expenditures in the following year:

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

15. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS: (Continued)

	2020	2019
Financial assets:		
Cash and equivalents	\$ 410,686	\$ 274,502
Grant receivables	194,045	468,215
Accounts receivable	10,380	22,563
Total financial assets	615,111	765,280
Less those unavailable for expenses within one year due to:		
Notes payable	\$ (2,500,000)	\$ (2,500,000)
Total contractual restrictions	(2,500,000)	(2,500,000)
Financial assets available to meet cash needs for expenses within one year	\$ (1,884,889)	\$ (1,734,720)

16. CHANGE IN ACCOUNTING PRINCIPLES:

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The change in accounting principle was adopted on a modified prospective basis as of July 1, 2019. As a result, there was no cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions as of July 1, 2019.

17. RECLASSIFICATIONS:

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

18. PRIOR PERIOD ADJUSTMENT/RESTATEMENT:

The accompanying financial statements for the year ended June 30, 2019 have been restated to correct for an error in the recording of assessment income and conference income. The effect of the restatement was to decrease accounts receivable by \$21,516, increase deferred revenue by \$199,034, decrease conference income by \$48,825 and decrease beginning net assets by \$171,725 for the year ended June 30, 2019.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

19. RISK AND UNCERTANTIES:

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which could possibly impact the Associations' revenues negatively. The related financial impact and duration cannot be reasonably estimated at this time.

20. SUBSEQUENT EVENTS:

On August 20, 2020, the Association sold the building at 1645 Nicholson Drive, Baton Rouge, La for \$835,000. On October 8, 2020 the Association re-financed the current building and paid \$625,000 towards the principal balance of the current note payable.

21. DATE OF MANAGEMENT'S REVIEW:

Management of the Association has evaluated all subsequent events through January 28, 2021, the date the financial statements were available to be issued. No additional disclosures are considered necessary.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
 TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2020

Agency Head: Loren Lampert
 Position: Executive Director

	<u>2020</u>
Salary	\$ 173,356
Benefits-medical, dental and life insurance	9,806
Benefits-retirement	6,934
Lodging (incl Trustee Mtg. for DARS)	2,984
Convention Seminar Registration	720
Meals	1,409
Misc Travel Costs (baggage fees, parking, change fees)	654
Membership Dues	375
Airfare	<u>587</u>
Total	<u><u>\$ 196,825</u></u>



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

January 28, 2021

Board of Directors
Louisiana District Attorneys' Association, Inc.
2525 Quail Drive
Baton Rouge, LA 70808

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 Louisiana District Attorneys' Association, Inc. (the Association), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 28, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Louisiana District Attorneys' Association, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

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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. 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 Association'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 Association'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Duplantier, Sharpness, Hogan and Graker, LLP

New Orleans, Louisiana



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

January 28, 2021

Board of Directors
Louisiana District Attorneys' Association, Inc.
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular Compliance Supplement* that could have a direct or material effect on each of Louisiana District Attorneys Association, Inc.'s major federal programs for the year ended June 30, 2020. Louisiana District Attorneys Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

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Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Louisiana District Attorneys Association, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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 *Government 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 of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana District Attorneys Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Louisiana District Attorneys Association, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, the Louisiana District Attorneys Association, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Louisiana District Attorneys Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Louisiana District Attorneys Association, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana District Attorneys Association, Inc.'s 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 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. 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Duplantier, Chapman, Hogan and Grady, LLP

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Justice, passed through Louisiana Commission on Law Enforcement			
State Civil RICO Training Program	16.738	2017-DJ-03-4577 2018-DJ-03-4852	\$ 102,445
National Criminal History Improvement Program	16.554	2018-RU-01-4851	115,396
NICS Records Improvement Program	16.813	2018-NS-01-4650	183,511
Enhanced Prosecutor Resources Program	16.575	2018-VA-01/02/03/04-5184	147,269
Edward Byrne Memorial Grant	16.751	2020-DJ-5508	6,760
Crime Victims Assistance	16.575	2017-VA-01-02/03-04-4800	167,090
Elderly Victims Assistance	16.575	2017-VA-01/02/03/04-4982	63,752
			<hr/>
Total Department of Justice			786,223 <hr/>
Department of Health and Human Services passed through Louisiana Department of Social Services			
Child Support Enforcement - (Title IV-D)	93.563	DOA 360-400509	97,375 <hr/>
Total Department of Health and Human Services			97,375 <hr/>
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 883,598 <hr/> <hr/>

See accompanying notes to schedule of expenditures of federal awards.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of Louisiana District Attorneys Association, Inc. under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Government, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net assets, or cash flow of Louisiana District Attorneys Association, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The schedule of expenditures of federal awards of Louisiana District Attorneys' Association, Inc. has been prepared in conformity with accounting principles generally accepted in the United States of America. Expenditures are recognized when incurred.

The Association did not have any non-cash awards during the fiscal year.

3. INDIRECT COST RATE:

The Association has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Louisiana District Attorneys Association, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Louisiana District Attorneys Association, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Louisiana District Attorneys Association, Inc.
7. Louisiana District Attorneys' Association, Inc. does qualify as a low-risk auditee as that term is defined in the Uniform Guidance.
8. The programs tested as major programs included:

<u>Name of Program</u>	<u>CFDA No.</u>	<u>Expenditure</u>
Crimes Victim's Assistance	16.575	\$ 167,090
Elderly Victim's Assistance	16.575	<u>63,752</u>
Total		<u>\$246,650</u>

9. The threshold used to distinguish between Type A and Type B programs was \$750,000.

B. PRIOR YEAR FINDINGS

None