

ANNUAL FINANCIAL REPORT OF THE  
TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Opelousas, Louisiana

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of the Twenty-Seventh Judicial District Public Defender Office as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Twenty-Seventh Judicial District Public Defender Office'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 and the major fund of Twenty-Seventh Judicial District Public Defender Office, as of June 30, 2022, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Twenty-Seventh Judicial District Public Defender Office, 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 Twenty-Seventh Judicial District Public Defender Office's ability to continue as going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are

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To the Indigent Public Defender  
Twenty-Seventh Judicial District  
Public Defender Office  
Opelousas, Louisiana  
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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 the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Twenty-Seventh Judicial District Public Defender Office'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 Twenty-Seventh Judicial District Public Defender Office's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 18 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### **Supplementary Information**

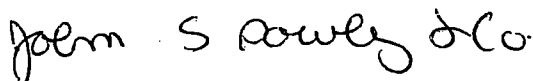
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twenty-Seventh Judicial District Public Defender Office's basic financial statements. The other supplementary information on pages 19 and 20 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Justice Funding Schedule – Receiving Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 15, 2022, on our consideration of Twenty-Seventh Judicial District Public Defender Office'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 Twenty-Seventh Judicial District Public Defender Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Twenty-Seventh Judicial District Public Defender Office's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 15, 2022, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Opelousas, Louisiana  
December 15, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2022

GENERAL FUND

ASSETS

Cash and cash equivalents	\$ 353,414
Revenue receivable – court costs	49,273
Prepaid tax	1,537
Capital assets (net)	<u>1,000</u>
<u>Total assets</u>	<u>405,224</u>

LIABILITIES

Accounts payable	3,125
Other accrued liabilities	<u>465</u>
<u>Total liabilities</u>	<u>3,590</u>

NET POSITION

Net investment in capital assets	1,000
Unrestricted	<u>400,634</u>
<u>Total net position</u>	<u><u>401,634</u></u>

The accompanying notes are an integral part of this statement.



TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSES) REVENUES AND CHANGE IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
		<u>FEES, FINES, AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
<u>Governmental Activities</u>				
General government	<u>\$ 1,068,354</u>	<u>\$ 531,669</u>	<u>\$ 632,806</u>	<u>\$ 96,121</u>
<u>Total governmental activities</u>	<u>1,068,354</u>	<u>531,669</u>	<u>632,806</u>	<u>96,121</u>
General Revenues				
Interest and investment earnings				1,168
Miscellaneous				<u>241</u>
<u>Total general revenues</u>				<u>1,409</u>
<u>Change in net position</u>				97,530
Net position – July 1, 2021				<u>304,104</u>
Net position – June 30, 2022				<u>401,634</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2022

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 353,414
Revenue receivable - court costs	49,273
Prepaid payroll tax	1,537
<u>Total assets</u>	404,224
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ 3,125
Other accrued liabilities	465
<u>Total liabilities</u>	3,590
 <u>FUND BALANCE</u>	
Fund balance	
Nonspendable	1,537
Unassigned	399,097
<u>Total fund balance</u>	400,634
<u>Total liabilities and fund balance</u>	404,224

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022

Total fund balance for the governmental fund at June 30, 2022		\$ 400,634
Cost of capital assets at June 30, 2022	\$ 10,743	
Less: Accumulated depreciation as of June 30, 2022	<u>(9,743)</u>	<u>1,000</u>
Net position at June 30, 2022		<u><u>401,634</u></u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Fines	
Court Cost	
Judicial district courts	\$ 272,673
City courts	121,967
Condition of probation	4,221
Criminal bond fee	78,988
Bond forfeitures	1,500
Indigent defense application fee	52,320
District assistance fund	630,465
Supplemental Emergency Funds	2,341
Miscellaneous	241
Interest	1,168
<u>Total revenues</u>	1,165,884
<u>EXPENDITURES</u>	
General government - judicial	
Current	
Retained indigent defenders	889,614
Salaries	122,707
Payroll taxes	7,183
Witness fees	3,911
Legal notices	130
Insurance	446
Accounting	9,379
Telephone	11,679
Office supplies	3,833
Bank charges, check printing	1,362
IT/Technical support	578
Law library, journals and subscriptions	16,333
Other	799
<u>Total expenditures</u>	1,067,954
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	97,930
<u>FUND BALANCE</u> , beginning of year	302,704
<u>FUND BALANCE</u> , end of year	400,634

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

Total net change in the fund balance for the year ended June 30, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 97,930
Depreciation expense	<u>\$ (400)</u>	<u>(400)</u>
<u>Total change in net position for the year ended June 30, 2022 per Statement of Activities</u>		<u>97,530</u>

The accompanying notes are an integral part of this statement.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Twenty-Seventh Judicial District Public Defender Office was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

The accompanying financial statements of the Twenty-Seventh Judicial District Public Defender Office have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Twenty-Seventh Judicial District Public Defender Office.

**A. FINANCIAL REPORTING ENTITY**

For financial reporting purposes, the Twenty-Seventh Judicial District Public Defender Office is a part of the district court system of the State of Louisiana. However, the state statutes that create the district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Twenty-Seventh Judicial District Public Defender Office is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Twenty-Seventh Judicial District Public Defender Office.

**B. BASIS OF PRESENTATION**

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Twenty-Seventh Judicial District Public Defender Office. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The Twenty-Seventh Judicial District Public Defender Office uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Governmental Fund

General Fund - The General Fund is the general operating fund. It is used to account for all financial resources.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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



TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. REVENUES, EXPENDITURES, AND EXPENSES

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing or investing activities.

Court costs, restitution, and bail bond fees are recorded in the month collected by the appropriate collection authority.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for the governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Fund – By Character

In the fund financial statements, governmental funds report expenditures of financial resources.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

Under state law the Twenty-Seventh Judicial District Public Defender Office may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Twenty-Seventh Judicial District Public Defender Office may invest in time deposits or certificates of deposit of those banks.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Twenty-Seventh Judicial District Public Defender deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. The Twenty-Seventh Judicial District Public Defender Office does not have a policy for custodial credit risk. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security 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 Twenty-Seventh Judicial District Public Defender Office or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2022, the carrying amount of the Twenty-Seventh Judicial District Public Defender Office cash and bank balance was \$356,844. Of the bank balance, \$250,000 was covered by federal depository insurance and \$106,844 was covered by pledged securities. These deposits are uninsured and collateralized with securities held by J.P. Morgan Chase Bank and securities held by the pledging institution's trust department or agent.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balance for the governmental activities includes court costs.

In the fund financial statements, material receivables in governmental funds include revenue accruals for court costs since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

G. CAPITAL ASSETS

Capital assets (including infrastructure assets), which constitute assets of the General Fund, are recorded at cost and depreciation is computed under the straight-line method. The service lives by type of asset are as follows:

Equipment	7-10 years
Furniture	7-10 years

H. BUDGETS AND BUDGETARY ACCOUNTING

As required by state law, the Twenty-Seventh Judicial District Public Defender Office adopted a budget for its General Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget prior to adoption.

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

The General Fund budget was adopted and amended on a basis consistent with generally accepted accounting principles (GAAP).

I. PENSION PLAN AND LEAVE POLICIES

The Twenty-Seventh Judicial District Public Defender Office has no pension plan or leave policies.

J. ENCUMBRANCES

The Twenty-Seventh Judicial District Public Defender Office does not employ the encumbrance system of accounting.

K. COMPENSATED ABSENCES

The Twenty-Seventh Judicial District Public Defender Office does not provide for accumulated vacation or sick leave.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances. Those committed amounts cannot be used for any other purpose unless the governing authority removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the Twenty-Seventh Judicial District Public Defender Office's "intent" to be used for specific purposes but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Twenty-Seventh Judicial District Public Defender Office considers restricted funds to have been spent first. When both restricted and unrestricted resources are available for use, it is the Twenty-Seventh Judicial District Public Defender Office's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

M. 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.

NOTE 2 – CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended June 30, 2022, for the Twenty-Seventh Judicial District Public Defender Office are as follows:

	Balances July 1, 2021	Additions	Disposals	Balances June 30, 2022
Governmental activities				
Equipment	\$ 9,870	\$ -	\$ -	\$ 9,870
Furniture and fixtures	873	-	-	873
<u>Totals at historical     cost</u>	<u>10,743</u>	<u>-</u>	<u>-</u>	<u>10,743</u>
Less accumulated depreciation				
Equipment	(8,468)	(400)	-	(8,868)
Furniture and fixtures	(875)	-	-	(875)
<u>Total accumulated     depreciation</u>	<u>(9,343)</u>	<u>(400)</u>	<u>-</u>	<u>(9,743)</u>
Governmental Activities				
Capital assets, net	<u>1,400</u>	<u>(400)</u>	<u>-</u>	<u>1,000</u>

Depreciation expense was charged to governmental activities as follows:

    General Government      \$400

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

**NOTE 3 - GOVERNMENTAL FUND REVENUES/EXPENDITURES**

For the year ended June 30 2022, the major sources of governmental fund revenues and expenditures were as follows:

	2022
<b>Revenues:</b>	
<b>State Government</b>	
Appropriations - general	\$ 632,806
<u>Total</u>	632,806
<b>Local Government</b>	
Statutory fines, forfeitures, fees, court cost, and other	531,669
<u>Total</u>	531,669
<b>Investment Earnings</b>	1,168
<b>Miscellaneous</b>	241
<u>Total revenues</u>	1,165,884
<b>Expenditures:</b>	
<b>Personnel Services Benefits</b>	
Salaries	\$ 122,707
Payroll taxes	7,183
<u>Total</u>	129,890
<b>Operating Cost</b>	
Library and research	16,333
Contract services - retained attorney/legal	889,614
Contracted services - other	3,911
Insurance	446
Legal notices	130
Accounting	9,379
Supplies	5,994
Utilities and telephone	12,257
<u>Total</u>	938,064
<u>Total expenditures</u>	1,067,954

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 4 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Twenty-Seventh Judicial District Public Defender Office does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE 5 - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in the aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to the balance classification and fund.

Fund Balance:

Nonspendable	\$ 1,537
Restricted	-
Committed	-
Assigned	-
Unassigned	<u>399,097</u>
<u>Total fund balance</u>	<u><u>400,634</u></u>

NOTE 6 - SUBSEQUENT EVENTS

Subsequent events were evaluated through December 15, 2022, which is the date the financial statements were available to be issued. As of December 15, 2022, there were no subsequent events noted.

NOTE 7 - UNCERTAINTIES

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may continue to impact the Twenty-Seventh Judicial District Public Defender Office's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE



TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE – REVENUES AND EXPENDITURES  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	<u>BUDGET</u>			<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>REVENUES</u>				
Court Cost				
Judicial district courts	\$ 300,000	\$ 266,549	\$ 272,673	\$ 6,124
City courts	102,000	118,236	121,967	3,731
Condition of probation	3,000	4,281	4,221	(60)
Criminal bond fees	75,000	77,474	78,988	1,514
Bond forfeitures	-	1,600	1,500	(100)
Indigent defense application fee	60,000	51,480	52,320	840
District assistance fund	566,859	598,133	630,465	32,332
Supplemental Emergency Funds	-	2,341	2,341	-
Miscellaneous	-	263	241	(22)
Interest	630	994	1,168	174
<u>Total revenues</u>	<u>1,107,489</u>	<u>1,121,351</u>	<u>1,165,884</u>	<u>44,533</u>
<u>EXPENDITURES</u>				
General government - judicial				
Current				
Retained, indigent defenders	869,875	894,000	889,614	4,386
Dues and seminars - library	1,300	-	-	-
Salaries	130,000	123,693	122,707	986
Payroll taxes	10,000	10,961	7,183	3,778
Witness fees	10,000	8,492	3,911	4,581
Legal notices	-	130	130	-
Lease - Other	2,900	-	-	-
Office repairs and maintenance	2,600	-	-	-
Insurance	-	-	446	(446)
Investigators	1,000	-	-	-
Accounting	9,000	9,664	9,379	285
Telephone	15,000	13,037	11,679	1,358
Office supplies	2,500	3,658	3,833	(175)
Bank charges	-	1,378	1,362	16
IT/Technical support	1,000	-	578	(578)
Law library, journals and subscriptions	6,000	22,972	16,333	6,639
Other	300	1,598	799	799
<u>Total expenditures</u>	<u>1,061,475</u>	<u>1,089,583</u>	<u>1,067,954</u>	<u>21,629</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>46,014</u>	<u>31,768</u>	97,930	<u>66,162</u>
<u>FUND BALANCE</u> , beginning of year			<u>302,704</u>	
<u>FUND BALANCE</u> , end of year			<u>400,634</u>	

See Independent Auditor's Report

OTHER SUPPLEMENTARY INFORMATION

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2022

Agency Head Name: Ed Lopez, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 95,124
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
JUSTICE FUNDING SCHEDULE – RECEIVING ENTITY  
FOR THE YEAR ENDED JUNE 30, 2022

	SIX MONTH PERIOD ENDED 12/31/2021	SIX MONTH PERIOD ENDED 06/30/2022
RECEIPTS FROM:		
Eunice City Court - Criminal Court Costs/Fees	\$ 9,144	\$ 8,176
Opelousas City Court - Criminal Court Costs/Fees	50,387	51,944
St. Landry Parish Sheriff - Bond Fees	39,941	40,801
St. Landry Parish Sheriff - Criminal Court Costs/Fees	144,334	122,307
St. Landry Parish Sheriff - Interest Earnings on Collected Balances	239	-
Total Receipts	244,045	223,228
Ending balance of amounts assessed but not received	\$ -	\$ -

See Independent Auditor's Report.

RELATED REPORTS

James L. Nicholson, Jr., CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana D. Quebedeaux, CPA



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Retired

Dwight Ledoux, CPA - 1998  
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 G. Kenneth Pavy, II, CPA - 2020

**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**

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Opelousas, 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, and the major fund of the Twenty-Seventh Judicial District Public Defender Office, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Twenty-Seventh Judicial District Public Defender Office's basic financial statements, and have issued our report thereon dated December 15, 2022.

**Reports on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-1 that we consider to be a significant deficiency.

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To the Indigent Public Defender  
Twenty-Seventh Judicial District  
Public Defender Office  
Opelousas, Louisiana

### **Report on Compliance and Other Matters**

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

### **Twenty-Seventh Judicial District Public Defender Office's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with 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 Louisiana Legislative Auditor as a public document.

*John S. Dawley & Co*

Opelousas, Louisiana  
December 15, 2022

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2022

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of the Twenty-Seventh Judicial District Public Defender Office as of and for the year ended June 30, 2022, and have issued our report thereon dated December 15, 2022. 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 and the provisions of the Uniform Guidance. Our audit of the financial statements as of June 30, 2022 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements were reported in the 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.
3. No instances of noncompliance relating to the audit of the financial statements were reported in the 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.
4. No management letter was issued for the Twenty-Seventh Judicial District Public Defender Office as of and for the year ended June 30, 2022.
5. There was no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Internal Control Material to the Financial Statements

2022-1 Inadequate Segregation of Duties within the Accounting System

Condition: Due to the small number of employees, the Twenty-Seventh Judicial District Public Defender Office did not have adequate segregation of functions within the accounting system.

Criteria: Proper internal controls dictate that the duties be segregated so that no one individual performs or controls all duties related to the accounting system.

Cause: There are a small number of employees at the Twenty-Seventh Judicial District Public Defender Office performing the daily operating activities.

Effect: Without adequate segregation of duties and oversight, errors or fraud could occur and not be detected, increasing the loss or theft of assets.

Recommendation: The Twenty-Seventh Judicial District Public Defender Office should ensure that no single individual controls all facets of the accounting system and that adequate supervision is implemented. Separating incompatible duties and performing supervisory review is significant in reducing risk.



TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2022

B. FINDINGS -- FINANCIAL STATEMENT AUDIT (Continued)

Internal Control Material to the Financial Statements (Continued)

2022-1 Inadequate Segregation of Duties within the Accounting System (Continued)

Response: Segregation of duties within the accounting system is not economically feasible in an office as small as ours. We have three clerical employees, two of which are assigned data processing task. Only one employee handles the money and is closely supervised by the District Defender personally. Monies received from the State are deposited directly into the operating account. Monies received from the Courts are received through the mail which is usually opened by the District Defender and reviewed before being given to Office Manager/Bookkeeper for deposit. All monies paid out are done so by check. Only the District Defender can sign on the account. All deposits and expenditures are promptly reported to our independent CPA. Our office provides the summary of our monthly financial report to the State by the 15<sup>th</sup>. No cash is ever kept. Processing fees (\$40.00 per case) are paid by money order.

Contact person: Ed Lopez

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2021-1 Inadequate Segregation of Duties within the Accounting System

Repeat comment.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A

James L. Nicholson, Jr., CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana D. Quebedeaux, CPA



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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Opelousas, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2022. The Twenty-Seventh Judicial District Public Defender Office's management is responsible for those C/C areas identified in the SAUPs.

Twenty-Seventh Judicial District Public Defender Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget  
*The Public Defender Office does not have written policies and procedures for budgeting.*
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
*The Public Defender Office does not have written policies and procedures for purchasing.*
  - c) **Disbursements**, including processing, reviewing, and approving  
*The Public Defender Office does not have written policies and procedures for disbursements.*
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).  
*The Public Defender Office does not have written policies and procedures for receipts.*

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Page 2

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.  
*The Public Defender Office does not have written policies and procedures for payroll.*
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
*The Public Defender Office does not have written policies and procedures for contracting.*
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)  
*The Public Defender Office does not have credit cards, debit cards, fuel cards or P-cards, and therefore, no written policies and procedures.*
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers  
*The Public Defender Office does not have written policies and procedures for travel and expense reimbursement. The Louisiana State Employees Guide to Travel Regulations guidelines are used for travel and expense reimbursements.*
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.  
*The Public Defender Office does not have written policies and procedures for ethics.*
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
*The Public Defender Office does not have written policies and procedures for debt service.*
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.  
*The Public Defender Office does not have written policies and procedures for information technology disaster recover/business continuity.*
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.  
*The Public Defender Office does not have written policies and procedures for sexual harassment.*

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

---

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Page 3

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*The Public Defender Office does not have a board or finance committee. This section is not applicable.*

### **Bank Reconciliations**

---

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*The Public Defender Office has only one bank account, which is the main operating account per management. Also, obtained management's representation that the listing is complete.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*The bank reconciliation included an electronic date and time of when the reconciliation was prepared, and it was within 2 months of the statement closing date.*

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

*There is no evidence that the District Defender has reviewed the bank reconciliation, however, there is evidence on the bank statement that it was reviewed by the District Defender.*

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

*There were no uncleared/outstanding items on the reconciliation for more than 12 months from the statement closing date.*

### **Collections (excluding electronic funds transfers)**

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*The Public Defender Office only has one deposit site. Also, obtained management's representation that the listing is complete.*

To the Indigent Public Defender  
 Twenty-Seventh Judicial District  
 Public Defender Office  
 Page 4

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*The Public Defender Office only has one collection location. Also, obtained management's representation that the listing is complete.*

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

*Collections consist of checks and money orders and are kept in one cash drawer.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*The office manager/bookkeeper is responsible for collecting checks and money orders, preparing the deposit slips and reconciling collection documentation to the deposit.*

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

*The office manager/bookkeeper codes all of the deposits and an outside CPA firm posts the collection entries to the general ledger.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

*The office manager/bookkeeper is responsible for reconciling collections to the general ledger and responsible for collecting checks and money orders.*

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*All employees who have access to checks and money orders (cash is not collected) are bonded.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

*Randomly selected 2 deposit dates for the Public Defender Office's only bank account.*

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

*Money orders collected are recorded and sequentially pre-numbered in a receipt book. Checks received from the Sheriff's Department are not recorded in a receipt book and do not have a sequentially pre-numbered receipt.*

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

*Of the 2 deposits selected, no exceptions were noted.*

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

*Of the 2 deposits selected, no exceptions were noted.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*Of the 2 deposits selected, checks received from the Sheriff's Department were not stamped with a received date; therefore, we were unable to determine whether the deposit was made within one business day of receipt.*

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

*Of the 2 deposits selected, no exceptions were noted.*

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

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*There is only one location in the office that processes payments. Also, obtained management's representation that the listing is complete.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

*The office manager/bookkeeper is involved initiating a purchase and making the purchase, while the District Defender is involved in approving all purchases before payments are submitted.*

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

*The office manager/bookkeeper processes payments to vendors and the District Defender approves payments to vendors.*

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

*The office manager/bookkeeper is responsible for processing payments and is not prohibited from adding/modifying vendor files.*

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

*The office manager/bookkeeper is responsible for processing payments and also mails the payments once the checks are signed by the District Defender.*

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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*The year-to-date non-payroll disbursement transaction population was obtained, along with management's representation that the population is complete.*

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

*Of the 5 disbursements selected, all matched the related original invoice/billing statement.*

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

*For the 5 disbursements selected, disbursement documentation did not include evidence of segregation of duties (the District Defender approval).*

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all card if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]
- b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*The Public Defender Office does not have credit cards, debit cards, fuel cards or P-cards.*

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

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



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If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

- a) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*The Public Defender Office did not issue any travel or travel-related expense reimbursements during the fiscal period.*

### **Contracts**

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.
  - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*The Indigent Defender Fund did not initiate or renew any agreements/contracts during the fiscal period.*

### **Payroll and Personnel**

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

*The Public Defender Office has 6 employees; 3 are on salary and 3 are part-time. A pay rate structure is used for part-time employees. All compensation paid to each employee during the fiscal year was made in accordance with the employee's salary or pay rate structure.*
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

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

*Attendance records are only kept for part-time employees, not salary employees. Daily attendance was documented for all part-time employees. Leave records are maintained for the only employee that accrues vacation and sick.*

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

*The office manager approved the attendance of part-time employees.*

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

*Leave records were maintained for the one employee that accrues vacation and sick.*

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

*No exceptions noted.*

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

*No employees received termination payments during the fiscal period.*

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

*The employer and employee portions of payroll taxes have been paid and the associated forms have been filed by the required deadlines. The Public Defender Office does not have a retirement plan, health insurance or workers' compensation.*

### **Ethics**

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

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

*Of the 5 employees, all completed ethics training during the fiscal period.*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*The Public Defender Office does not have an ethics policy.*

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### ***Debt Service***

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

*The Public Defender Office did not incur debt during the fiscal period.*

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

*The Public Defender Office did not have debt outstanding at the end of the fiscal period.*

### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Per management, there were no misappropriations of public funds or assets during the fiscal period.*

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

*The Public Defender Office has posted the required notice on its premises. The District does not have a website.*

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

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25. Perform the following procedures,

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

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

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

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

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

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

### **Sexual Harassment**

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*Of the 5 employees, all completed ethics training during the fiscal period.*

- 27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

*The Public Defender Office does not have a sexual harassment policy.*

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

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

*The Public Defender's office submitted the annual report to the Supreme Court with all of the above requirements and by the required deadline.*

We were engaged by the Twenty-Seventh Judicial District Public Defender Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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We are required to be independent of the Twenty-Seventh Judicial District Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

John S. Dauley & Co

Opelousas, Louisiana  
December 15, 2022

TWENTY-SEVENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER OFFICE  
OPELOUSAS, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2022

Management's Response to Statewide Agreed-Upon Procedures Exceptions  
For the Year Ending June 30, 2022

**Written Policies and Procedures**

1a-k. The District plans to develop written policies and procedures in the future. Due to the limited number of staff and resources, this will be a long-term project.

**Bank Reconciliations**

3b. The District Defender will start signing off on bank reconciliations after being reviewed.

**Collections**

5b & d. In an office as small as ours, segregation of duties within the accounting system is not economically feasible.

7d. In the future, the District will record a received date on all deposits.

**Non-Payroll Disbursements**

9c-d. In an office as small as ours, segregation of duties within the accounting system is not economically feasible.

10b. The District Defender approved all selected items by signing the checks to pay the invoices. In the future, the District Defender will also sign all invoices as evidence of additional approval.

**Ethics**

20b. The District plans to develop a written ethics policy in the future. Due to the limited number of staff and resources, this will be a long-term project.

**Sexual Harassment**

27. The District plans to develop a written sexual harassment policy in the future. Due to the limited number of staff and resources, this will be a long-term project.